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EDITORIAL.

Mr. Croasdale's speech at the county democracy meeting, where a section of the fusion element made strenuous opposition to his denunciations of protection, show the robust character of his democracy. It is this sort of men who are needed in congress. The proof that during the election he has the courage of his convictions is the best guarantee that he will have them afterward. Mr. Croasdale will have a meeting of his own in Cooper union to-night.

One of the many little indications of how, in spite of our tariffs, the two great sections of the English-speaking people are steadily drawing together is the fact that the North American Review for October contains three articles by distinguished Englishmen—Professor Brice, who writes of the speakership; Michael Davitt, who writes of labor tendencies in Great Britain, and John Morley, who discusses the Irish question. It may seem strange to speak of Michael David as an Englishman, yet there is no other single word which will express the idea, except that of "Britisher," which would be as objectionable in suggesting local distinctions, and more objectionable as being less generally used. And in fact Michael Davitt's work and influence lies now as much on one side of the Irish sea as on the other.

The burden of Michael Davitt's article is the growth of the new political power that is coming with the awakening discontent of the lower stratum of wage earners, and the rise of great labor combinations. Mr. Gladstone, he says, is still the first favorite among English statesmen with the British toilers, but they have advanced far beyond the party programme of the liberals, which counts among its leading supporters a good many landlords and a large number of capitalists, while Mr. Gladstone, who has already lost his wealthiest supporters in the home rule plunge of 1886, is naturally anxious to avert the secession of those who still remain. Mr. Davitt continues:

But while it is impossible not to sympathize with the veteran statesman in this dilemma, he, or, after him, his successor, must either place himself at the head of the labor cohorts now organizing themselves in the struggle for political supremacy in these islands, or "the masses" will create a new party which will shatter the fortunes of the liberal cause. This latter is the consummation for which the Tories devoutly wish. They are calculating confidently upon a widening breach between the industrial classes and the liberal party, securing a return to office of the present government at the next general election. The party tactics of Mr. Gladstone's opponents are adapted to that end. Protection is being dangled in the guise of "fair trade" before workmen as a panacea for low wages and the other evils of labor competition. Many Tories are even affecting to lean toward socialism, while it is not improbable that, in the pursuit of this policy, money may be advanced from Tory sources at the next general election with which to run bogus socialist against liberal candidates.

Going on to warn the liberals that the votes of the working classes are now the chief support of their party at elections, and that "without them neither Mr. Gladstone nor home rule would stand a ghost of a show at the next election," Mr. Davitt urges on the liberal leaders the advancement of their programme so as to embrace the reasonable demands of the labor platform, and proposes the election of a larger number of workmen to parliament, and declaration in favor of

state payment of members, municipalization of the land, the abolition of the breakfast table duties, free education for children of the laboring classes, eight hours as the limit of daily labor in government and municipal employments, better and more sanitary dwellings for the poor, and the rigorous enforcement of the factory acts. Such a programme, Mr. Davitt says, "would not comprise all the demands that are now being put forward by the labor leaders, but it would completely counteract the tactics of party disintegration that are now pursued by the Tories, and would secure a *modus vivendi* between the cause of labor and the cause of liberalism until the extension of the franchise to universal adult suffrage and the matured results of popular education shall transform the once great liberal party of England into a party of industrial democracy, in whose hands the future destinies of the British empire will lie for the final mission of good or evil which will remain for it to fulfill in the universal movement for a better and nobler order of civilization among mankind."

But it seems to me that the real difficulty which Mr. Davitt sees approaching lies deeper yet, and cannot be bridged over by any hollow truce. It is not "bogus socialists," in any really distinctive sense of the term, that the Tories will use to break the liberal ranks, but real socialists. And they will do this not because merely of party exigency on the one side and a willingness to be used on the other, but because of an essential likeness and natural sympathy between socialism and Toryism. In what does Toryism consist? Is it not in the upholding of special privileges, in the belief that the people ought to be ordered, and governed, and taken care of? What is it that the socialists, the real socialists, demand? Is it not special privileges for a certain class; is it not that the people shall, even to the most complicated and delicate industrial arrangements, be ordered and governed and taken care of? Socialism is in fact but green Toryism, and Toryism is but dry socialism, and the affinity of like for like must show itself in spite of any attempts to cry peace where there is no peace.

How true this is may be seen on the surface. English socialism does not spring from the soil; it is not a revival of the distinctive and traditional feeling of the great disinherited class. It comes from the universities and colleges, and from among the class which, if not exactly to be described as the poor cousins of the aristocracy, has at least a kindly feeling toward them, and a decidedly bitter and contemptuous feeling against the new rich, the capitalists, the traders, the *bourgeoisie*—a foreign term which they have brought into English with many of their ideas. It is a sort of Tory democracy, which proposes to lead and order and govern by the strength of the working class for the good of the working class. And it needs but to talk with leading English socialists to see that they require no Tory tempting to favor "fair trade" rather than free trade. They dislike free trade, and have nothing but bitterness for the work of the anti-corn law league. They are hardly protectionists in the American sense, but they regard competition as the great social evil, and free trade means free competition. They would hardly as yet

venture on such preposterous declarations of the virtues of protection as those the orators of the republican party are now setting forth on the American stump; but protective duties are one form of governmental regulation of industry, and they believe in governmental regulation of industry.

The "bogus socialists," in truth, are not the followers of Hyndman and Champion, not the men who are not merely willing but anxious to run with Tory financial support in districts where such radicals as William Saunders have the liberal nomination. They are really the men who continue to call themselves socialists by stretching the term so as to include all who are in favor of any kind of social reform which aims at bettering the condition of the masses. But it seems to me that the logic of events must ere long compel these men to make their choice between the Tory democracy of real socialism and the real democracy of the full freedom involved in the single tax programme. And the sooner they do this the better, for the attempt to unite in one platform what are essentially opposed is necessarily to incur the difficulties involved in the attempt to ride two horses, to neglect the opportunities for winning strength for their ideas, and to allow ideas essentially opposed to them to gather support.

If I rightly understand Michael Davitt's own belief, his outline of a programme for the liberal party shows this weakness. From various public utterances of his it seems to me that he must believe as American single tax men do, that the fundamental social question is the land question, and that the indispensable social reform which would involve or make unnecessary such other measures as eight-hour laws, more inspection or the building of houses for the poor by governments, is to restore the land to the people by the taking of ground rent or land values for the use of the people. The liberal party at its conference last year took officially the first step in this direction by declaring for the taxation of land values. The clear course is to popularize this remedy by showing its effects and to urge the liberal party to go further. But what does the municipalization of the land mean? Mr. Davitt probably uses the term, as the term nationalization of the land has been used in England, to cover the single tax programme, except that it throws stress on the idea that the fund raised by the taxation of land values is not to go entirely to the imperial government. But the land nationalizers proper will take it to mean that the municipalities are to buy land in and rent it out again, while the socialists will take it to mean that the municipalities are to buy land and set people to work on it. If such indefiniteness serves to keep together for a little while longer men whose ways of thinking are essentially different, it can only be at the loss of strength to the true principle. Our English friends must ere long make a clear choice between essential Toryism and true democracy, between the way of restriction and the way of freedom. And the quicker they do it the easier will be their task and the sooner their victory.

Mr. Morley's article shows a distinct and important advance. The objections of the official liberals to the Tory scheme

of land purchase for Ireland are not merely made more sharp and definite, but he gives up the idea of the sufficiency and justice of establishing a peasant proprietary, and declares, though somewhat timidly, for the "fruitful principle that the advantages of the resort on so great a scale to imperial credit should not be exclusively confined to a certain section of the tenant farmers of to-day, but should be distributed among the whole body of Irish taxpayers for all time," by making the Irish state the real landlord. In the Labor World Mr. Davitt congratulates Mr. Morley on breaking away "once and for all, we hope, from the peasant proprietary superstition, and practically embracing the doctrine of the land for the people." But Mr. Morley as yet shows no change on the matter of compensating the landlords, and this is the crucial question.

The current number of the Forum contains an article by Thomas Magee of San Francisco, entitled "China's Menace to the World," which brings together some striking facts with regard to the industrial and commercial ability of the Chinese. Mr. Magee tells of a Chinaman in San Francisco who paid \$75 rent for two and a quarter acres of ground, and yet made money; of two Chinamen in Melbourne who kept themselves and a horse from the produce of a quarter of an acre, paid a high rent and sent \$100 a year home; of Chinese who rent 50,000 acres of fruit and bottom land within a hundred miles of San Francisco, paying from four to ten times what white men could afford to give; of the high rents they pay for houses in the Chinese quarters of California towns, and the still higher rents they get from their countrymen. He also tells how the Chinese employers are displacing white employers in the manufacturing businesses in which Chinese labor has obtained a foothold in California, and how in the same way Chinese business houses and Chinese capitalists are displacing Europeans on the Chinese coast, how the iron industry is at last beginning to be developed in China, and railroads are beginning to be built.

All this, though interesting, is not new to those who know anything of the Chinese. But here is an important statement which I have not seen before:

The Chinese have recently secured a foothold in Lower California, sixty miles below the California state line, on a grant 125 miles square. No use was made of this land till some speculators at San Diego, while flouting everything on paper there, transferred it to a joint stock company. The shares had only a nominal value until a very sharp Chinaman appeared. He and his Chinese associates demanded and received a little more than half of the shares, in order that the control should be in Chinese hands. All of the shares will finally be owned by them. The Chinese guarantee to build a canal seventy-five miles long, the water of which is to be used for placer gold washing and for irrigation. But much more important than that is a twenty years' concession, already granted to a San Franciscan, of the sole right to fish in the waters of the Gulf of California. He has turned this right over to the Chinese. When the Chinese thus purchase territories, or get long leases of them, they pay but a trifle of money down. Payment of the great bulk of the purchase price is deferred until the amount can be taken out of the country, through profits from agriculture, mining and fishing, made by the laborers, who will be imported from China. One of the parties interested in the scheme has gone to China to import 8,000 Chinese into that part of Mexico.

In its August number the North American Review published a most interesting article entitled "American Influence in China," from the pen of our ex-minister, John Russell Young, the man who of all living Americans has come into the closest and warmest relations with the leading men of the imperial government of China, and knows best their disposition. Mr. Young says, in effect, that all talk about Chinese retaliation on account of our exclusion law is idle; that there could be no official retaliation that did not begin with the suspension of diplo-

matic relations; that the Chinese detest war and look upon the trade of fighting with contempt, and that "the shrewdest of all merchants" will make money out of American trade if it is to be made, without regard to the diplomatic emotions in Washington or Peking.

Mr. Young believes, and believed long ere he went to China as our minister, in the rigid exclusion of Chinese immigration, for he sees that free emigration would under present conditions mean the Chinization of any part of the world on which the tide of Chinese emigration set. But he tells us that the Chinese government make no objection to our exclusion of its people, and that, on the contrary, it is in accordance with its fixed, traditional policy:

It cannot be said with too much emphasis that no question as to emigration ever existed between China and the United States. Nothing is more wearisome than the endless declaration about the poor Chinese trying to unload their people on our shores. In 1884 acting under the orders of the government and in public service, I visited every port in China. I could not learn, nor do I think the records of the Peking legation will show, that a Chinese laborer ever emigrated from a Chinese port to the United States, or that the Chinese government ever contemplated such emigration except to prevent it.

Whence, then, does this immigration come, and what interest is served in its maintenance and growth? It comes from a British colony and is a British commercial interest—the most valuable incident in England's Chinese commerce except the monopoly in opium.

The island of Hong Kong, ceded to Great Britain as one of the perquisites of the ignominious opium war—an area of about thirty square miles—is separated from China by a narrow strait, and within a few hours by river of Canton, the capital of the Kwangtung and Hainan provinces, where reside a population of thirty millions. Canton itself is, I think, the largest of the Chinese cities. Hong Kong holds the same geographical relation to Canton that New York does to Albany, and has a population, say, perhaps of 100,000, of whom all but 10,000 are Chinese. From this population, constantly recruited by river emigration from Canton, we have Chinese emigration to all parts of the world. The emigrants sail under the British flag and to British gain. China has no more to do with Hong Kong than with Dublin or Cardiff. As a traffic none has paid so well as the coolie business since the slave trade. When we think of steamers crowded with Chinamen, going from Hong Kong to San Francisco, say, from a thousand to twelve hundred laborers, each laborer paying fifty dollars for a passage, the net cost of transportation not more than ten, the gains can be appreciated. We can see how those who control so rich a trade defend it. The clamor that reaches the United States in regard to Chinese emigration; the ingeniously contrived articles in foreign newspapers; telegraphic dispatches expressing the indignation of Li Hung Chang; indignation meetings in Canton; emotion among the Chinese as to their exclusion from America—all this literature of invective and remonstrance comes from English sources, comes as an expression of disappointment at the threatened suppression of a valuable trade.

I should regret if I failed to make this conviction clear to American readers, because it lies at the very root of this vexed question. It has been, as I have said, my privilege to have lived in terms of intimacy for years with the statesmen who govern China, to hold, as I do, many of them in terms of cherished and grateful friendship, to converse with them on many subjects—the problems of their own quaint and venerable civilization, the still greater problems involved in the push and go of the mighty west impending upon them from year to year, and disturbing the wisdom, the traditions, the piety, of ages. I can recall but one occasion when the question of emigration was ever mentioned by any minister. The premier one day broached it in a spirit of half-remonstrance, as an offset or a demur to some claim I may have advanced on behalf of the United States. The tenor of my reply was that, as I knew neither his excellency nor his government had any interest in the emigration question, as they had more immediate concerns than the commerce of Great Britain, any discussion of the theme would be a waste of time. There was a smile of assent. The subject dropped, never to be mentioned again.

But Mr. Young says that while there was nothing in our exclusion of Chinese immigration to offend the Chinese government, we have in the manner of it gone out of our way to wantonly offend a nation with whom we were on terms of peculiar friendship, and to weaken our influence with it. This influence,

Mr. Young says, was not the work of a day, but had been built up by a succession of able diplomatic representatives, beginning with Caleb Cushing, and of American merchants who from the days of Astor and Girard, developed the China trade, and was strengthened by General Grant, who met the Chinese statesmen on familiar terms and rendered a substantial service in bringing about the treaty which prevented war between China and Japan. He says:

We could have no quarrel with China—no purposes of territorial aggrandizement. We had no long continuous frontier like Russia; no policy of an ever-extending empire like Great Britain; no emotional impulses toward colonial expansion, which so often have found pathetic expression in the seafaring adventures of France; no sudden awakening to the imperial dreams of Alexander, which disturbed Prince Bismarck, or the policy of the later rulers of Germany. We were the friends of China, nearer by sea than New York to Liverpool twenty years ago. We had been engaged in no impious opium war. It was our policy, I may say the law of the commercial existence of our Pacific empire, that the autonomy of China and Japan should be maintained; that the sphere of English influence in Asia should cease at Singapore; that even our traditional friendship with Russia would not win our assent to the closing up to American enterprise of the markets of China, which would come with the advance of Russian dominion to Peking or Hankow. Therefore China, as was shown during her war with France, arising out of the melancholy French experiments in Tonquin, leaned upon the United States, and took her guidance even in matters leading to peace or war.

There was no justification, says Mr. Young, for the rushing through of the exclusion bill of 1888, except the fancied political necessity of one party bidding against the other for the anti-Chinese vote of the Pacific coast. A treaty providing for the exclusion had come from China, tendered to us by the Chinese government, and had passed the senate "with some indifferent amendments which might as well have been omitted for the good or evil they did." Having been thus amended, it was necessary that the treaty should go back to Peking, but its ratification in due course was but a matter of form. Under pressure of the political rivalry, however, our minister was instructed to demand an answer within forty-eight hours, under penalty of the assumption that it had been rejected. Such a demand of a European power, Mr. Young says, would have brought our minister his passports, and "even the meek, indifferent government of China could not respond to so rude a summons," and so on the assumed ground that China would not ratify the treaty the exclusion bill was rushed through.

Fully conscious of the necessity of excluding Chinese immigration, Mr. Young sees no reason in this why our bearing toward China should not be respectful, considerate and honorable. And while he sees no menace to the world in China's industrial development, and evidently believes that we could carry on the fullest, freest trade with China to mutual advantage, it is probable, though he says nothing of it in this article, that no one sees more clearly than he how China may some day menace the European world in another way, should she ever become a consolidated aggressive power so far imbued with western teachings as to believe successful war a glory.

U. S. Hall, head of the Farmers' alliance in the state of Missouri, has issued a letter to the members of the order on the scheme embodied in the Vance and Pickler bills for lending money from the national treasury on warehoused farm produce. In this letter, which is published in the St. Louis Journal of Agriculture, Mr. Hall not merely takes ground against this scheme, because it is unjust, inequitable and extravagant, violates the constitution and would bring financial ruin on the country, but he declares that

it is subversive of the principles of the Farmers' alliance and would distract the attention of farmers from the injuries they are suffering and the remedies they ought to apply.

Mr. Hall says that the fundamental principle of the alliance as declared in its constitutions and proclaimed by its lecturers is, "That we demand equal rights to all and special favors to none." "But," he says, "in supporting the scheme proposed in these bills, some of our national officers ask us, now that we are organized and built up, to turn to the world and say in substance: 'We did not mean what we said when we declared we were in favor of equal rights to all and special favors to none, but meant that we were in favor of special privileges being granted to the owners of surplus wheat, corn, oats, tobacco and cotton, living in the wealthiest counties in the United States, that cannot be granted to any one else in our entire land.'" He goes on to show how the warehouse scheme could be put in operation in only twenty-one out of the 114 counties of Missouri, and contends that it would bring ruin on the farmers who availed themselves of it while the syndicates would make fortunes out of it.

But the note which rings clearest and truest in the whole letter is his declaration that "It is class legislation that has driven us into this organization to defend ourselves, wives, children and homes, while the very thing that the monopolists would be glad to get us to advocating would be class legislation for ourselves, for this would most effectually shut our mouths against their class legislation."

This is a golden truth, not merely for the farmers, but for the working masses generally. Whoever would see how Christ's teaching, that we should do to others as we would have them do to us, embodies not merely a spiritual counsel, but the only safe rule of social action, has but to look around in the United States to-day. That in a country where law rests on manhood suffrage the few are so openly and outrageously using the law to plunder the many as the masses of the United States are to-day being plundered, is due not so much to ignorance as to selfishness and cupidity among the masses themselves. Take this whole protective scheme, which is but a barefaced device to pick the pockets of the toiling masses of hundreds of millions annually in order to place tens of millions in the pockets, not of capitalists in any true sense of the term, but of monopolists—and on what does its popular support rest? Simply on the desire of the people who are themselves plundered to get some advantage, be it ever so little, over somebody else. Workingmen have supported a policy which enriches trusts, rings and monopolies under the idea that it gives some few cents to them. Farmers have submitted to pay higher prices for everything they have had to buy in the vague notion that they were in some way being protected from competition in what they had to sell, and all in the belief that what was injurious to foreigners must be beneficial to US, the nation.

And so the ability of great land owners and land speculators to draw millions on millions from the earnings of workers finds its support in the desire of small and often mere nominal owners of land to preserve an advantage over the mere laborer.

Mr. Hall is right. The men who are plundered by special privileges, and this is what everywhere plunders labor, can never emancipate themselves by asking or accepting special privileges for themselves. And if the Farmers' alliance really means, "Equal rights for all and special privileges for none," God speed it.

But there are those who may say: "If the true rule of political action be to treat others as we would be treated, how can the exclusion of the Chinese be justified?" This is another form of the question, "If all men have equal rights to land, must he not admit the equal right of the Chinese to American land?"

Perhaps the best answer is that we have not carried out the principle of equal liberty far enough among ourselves to permit the coming among us of such a people as the Chinese without injurious, if not fatal, consequences.

For, so long as the denial to our own people of the first of natural rights leaves wages to be fixed by the competition of the disinherited with the disinherited, the presence of the Chinese among us in numbers must give rise to bitter prejudices and strong passions, while their lower standard of comfort will enable them to absolutely displace our own people. But with the natural liberty to employ themselves assured to our own people, and with wages raised to their true standard, this danger would cease to exist. But in the meantime, if we cannot throw open our doors to the ingress of Chinese we can at least throw open our ports to their trade, and in all our national relations with them treat them with that courtesy and respect for which ex-Minister Young contends.

I spoke in Lynn, Mass., on Friday night last, and shall speak in Montclair, N. J., next Friday night; in Memphis, Tenn., on the 7th and 8th, and for some ten nights in the state of Texas.

HENRY GEORGE.

A Cleveland, Ohio, correspondent wants to know what we mean when we speak of the Manhattan single tax club "truck" campaign. A "truck" is a four-wheeled open heavy wagon used to transport goods. Instead, as was the custom, of holding one meeting in the open air, in a specified place, the club engages a "truck," horses and driver. Speakers get into the "truck" and are driven about until a good place for a meeting is found. Then the "truck" is stopped and the speakers talk to attract the attention of passers-by. A crowd always gathers about the "truck," to which the speakers address themselves for about half an hour. Then the "truck" is driven away to another point, leaving the gathered crowd to discuss the points made by the "truck" speakers. By this means from three to seven meetings can be held with one "truck." It is a most effective means of doing campaign or propaganda work. It often occurs that one set of speakers will address a thousand or two thousand people in a night.

On account of the election THE STANDARD, next week, will not appear until Thursday.

PROFESSOR SUMNER AND HUMAN COMMODITIES.

Professor W. G. Sumner is writing for the Independent as to the "Significance of the demand for men." Referring to an idea often expressed in one form or another, that it is a shame men are subject to supply and demand, Professor Sumner says that as we want to know the facts about man and the world in which he lives just as they are, it is "irrelevant and idle to talk about what is consonant with, or what is hostile to, man's notions of his own dignity," and warns his readers that "it will be found that men are subject to supply and demand."

This is not true, and Professor Sumner's mistake is due to his neglect of his own postulate that "we want to know the facts about man, and the world in which he lives, just as they are, without

regard to anything else whatsoever." One of the facts about man and the world in which he lives is that the means supplied him by natural laws whereby he may provide for his natural wants are taken away from him by human law. He cannot provide for his wants as an animal without land, and he cannot provide for his wants as a civilized man without land in civilized locations. If the right to land be taken from men in general and vested in some men, the law of supply and demand will operate just as Professor Sumner says it will. The need for workers on the part of land owners or of men who can buy rights of access to land will regulate the demand, and the number of landless men whose necessities force them to offer their labor for sale will constitute the supply. But if this is what Professor Sumner means when he says men are subject to supply and demand, his phrase is grossly misleading. He should have written: "Men are subject to supply and demand when land is monopolized." But to say that would be to hint to all to whom the idea that man is a commodity is repugnant that the artificial monopoly of land should be abolished.

It is true that black men are subject to slavery when and where human laws reduce them to servitude; but it is not true that black men are subject to slavery, in any such sense as that slavery is a natural condition of black men. So it is true that men are subject to supply and demand when land is artificially monopolized; but it is not true that men are subject to supply and demand in any such sense as that this is a natural condition or with any such implication as that even attempts to remove them from the operation of the law of supply and demand must be in contravention of natural law. If we found, as Professor Sumner does, that men are subject to supply and demand, it would be, indeed, in that connection, "irrelevant and idle to talk about what is consonant with or hostile to man's notions of his own dignity;" but when we find that man is subject to supply and demand because human laws of land tenure and trade deprive him of what is as essential to his existence as his lungs or his brains, it is not irrelevant or idle to talk about what is consonant with or hostile to his notions of his own dignity. His notions of his own dignity—his notions of his own natural rights—are pertinent and useful in the highest degree when he considers the question of changing the human laws that made him subject to supply and demand.

BEHOLD THE CAT.

We offer no apology for using so much space this week to lay before our readers the remarkable testimony on taxation in New York city elicited by William M. Ivins from the president of the board of taxes and assessments before the Fassett investigating committee. As a specimen of keen cross-examination on the one hand and shrewdly evasive replies on the other, it will interest any intelligent reader, and for the facts and illustrations it supplies, it will long be invaluable to single tax men. Here in New York it will furnish a foundation for practical work in the future, and single tax men everywhere will find in it a perfect mine of texts for both public and private speaking, and for writing.

It appears that appraisements for taxation are made by deputies, and that little or no supervision is exercised by the board or any of its members except when complaints of excessive appraisements are laid before it. Under such a system the greatest favoritism is possible, for so long as appraisements are not excessive, other appraisements may be very low without coming in question.

It appears, too, that, while the tax rate here has been reduced, real estate appraisements have been so increased that the aggregate of taxation is greater than before; and with this proof that the pretense that public expenses are lower is false, is the important fact that the increase of appraisements has fallen chiefly upon improvements and only in slight degree upon increased land values. The higher taxation, therefore, is borne principally by the occupier and the rent payer, upon whom house taxes fall, and but slightly by the mere owner.

The examination also shows that discriminations are made in favor of the monopolist of city land who is knowing enough not to lay it out in lots. Hence, the homeseeker, who buys a lot for the purpose of building, pays a higher land value tax, to say nothing of the tax on his house when he builds it, than the monopolist who measures his land by acres instead of by lots.

These facts have been understood, but in the report we publish they are for the first time proved by the sworn testimony of our principal taxing officer. Added to this is the other fact, well known, but now first admitted officially, that real estate is intentionally taxed on a valuation far below its real value. The truth is that it is usually taxed on a valuation as low as sixty per cent of the real value, and often less than twenty per cent; but Mr. Coleman confesses to intentional appraisements at eighty per cent of the true value. As the law distinctly requires real estate to be taxed at its true value, this confession of the deliberate purpose of our taxing officers to appraise at eighty per cent is a confession of malfeasance. So far as official culpability is concerned, it is not necessary to show that the valuations are still lower.

One other important statement comes out. The receipts from personal property taxes are less than in previous years. This is either because there is less personal property here or more perjury. That there is not less personal property is common knowledge. The effect of this system of trying to tax personal property is, as Mr. Coleman testifies, to place the burden entirely on widows and orphans and persons of scrupulous honesty. The unscrupulous evade the law. And with all his vapory notions about the incidence and effects of different forms of taxation and the duty of a taxing officer to violate the law, which disqualify him for his function, Mr. Coleman is entitled to the credit of believing that attempts to tax personal property should cease.

A particularly interesting feature of the examination was the sudden glimpse of "the cat" which caught the mental eye of Senator Fassett, as Mr. Ivins brought that interesting animal into view.

Taken altogether the investigation is a most important contribution to the literature of taxation in general and to that of the single tax in particular, and we strongly advise its careful study.

District assembly 49 of the Knights of Labor has called a meeting of workingmen to be held at Cooper union, Friday, October 31, 1890, at 8 o'clock, to urge organized laborers to oppose the election of Edward J. Dunphy for congress and Police Justice John J. Gorman for sheriff.

BY A HIGH AUTHORITY.

From a decision by the late Justice Miller (rep.).

To lay with one hand the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid private enterprises and build up private fortunes, is none the less a robbery because it is done under the forms of law and is called taxation.

PREGNANT WORDS.

Carl Schurz on the tariff issue.

"There is little danger that this nation will not be rich, but there is danger that it may be rich and rotten."

OUR ENGLISH LETTER.

THE IRISH MOVEMENT—THE MISSION OF DILLON AND O'BRIEN TO THIS COUNTRY—OPPOSITION TO PARNELL—GROWTH OF THE LABOR MOVEMENT IN GREAT BRITAIN—A SUGGESTION THAT THE NEXT STRIKE OF SEAMEN AND FIREMEN BE ON MID-OCEAN.

HYDE, NEAR MANCHESTER, Oct. 18.—The Irish, it must be admitted, are a brilliant people, and John Dillon and William O'Brien, it cannot be denied, are the personification of all that is most captivating in the Irish national character. They are neither of them statesmen in the sense in which Mr. Parnell and Mr. Gladstone are statesmen. They are, in some important particulars, quite unlike Michael Davitt. They cannot suppress themselves as can the father of the land league. And it has been held to be a fault that they could not act with the prudent reserve which has been for some time past the keynote of Mr. Parnell's policy. I have myself said as much. Their plan of campaign has involved much suffering. It has embarrassed the liberal party not a little. But there is no use denying that it has worried the government and the landlords almost beyond endurance. Its worst feature, however, has been that it has given ground for the suspicion that its authors were bidding for the leadership, or at all events were too impatient to endure the Fabian tactics of Mr. Parnell.

However, men of the best intentions are liable to be misunderstood, and it may be that after all the tactics of John Dillon and William O'Brien are those likely to be of most eminent service to Ireland after all. Certain it is that these gentlemen are Irish of the Irish, and can capture the Irish imagination as none else can. We must remember that the Irish people have the finest imagination, the keenest humor and the liveliest poetic sense in the world. And Messrs. Dillon and O'Brien, with their seemingly rash and impetuous ways, make an irresistible appeal to their people. Their last act has had a most startling effect, though radical papers, like the Pall Mall Gazette, are taking them to task for their want of dignity in reference to their proceedings before the contemptible tribunal at Tipperary.

Messrs. Dillon and O'Brien will be with you in a few days after the receipt of this letter. I am glad to observe that the followers—I should say reputed followers—of Mr. Parnell are protesting their loyalty to him once more. Let us hope that they will not protest too much. The money which the American delegation will ask for they will no doubt get, but I repeat my warning that care should be taken that whatever funds are raised should be appropriated only in such ways as Mr. Parnell thoroughly approves. They should not be used—and there should be no possible chance of their being used—to run other leaders in opposition to him. It is no use speaking loudly about loyalty when it is well known that a cabal against the leader has been in existence a long time. Mr. Parnell has given grave offence because he has selected his lieutenants from a somewhat different class lately.

And these men are not as likely to join in the adulation of "our leaders," instead of "our leader," as some might desire. Funds are being raised in England for Irish distress, and a well-known man recently remarked to me upon the constitutions of the committee to manage it, that it was very funny to see such men as ——— and ——— "taking care" of Irish funds. There will be much distress in certain parts of Ireland this winter, but it is not by any means certain that charitable donations are the best way of dealing with it. And it is absolutely certain that much of such money would go in rent. The hand of the government should be forced. There has been far too much "relieving of distress," as it is called. Very often it means that the money gets into the hands of the favorites of the cabal, and stops there. Mr. Parnell approves of the Irish delegation to America, no doubt, but with reservations. He didn't go to Dublin to say so, and so far he has not made any remark about it.

He has his own opinion about it, no doubt, but he does not feel called upon apparently to make any remark.

The Irish leader is in the most dire strait. The O'Shea case is said to be drawing near. The frightfullest effort is to be made to strike Mr. Parnell down. Let the Irish in America be careful what they do, and beware lest their well meant efforts to serve Ireland be not thwarted and turned against the leader. It is said that O'Shea has offered to take £10,000 to settle the matter. He is in a very impetuous condition, so I hear. But time alone will show whether he dare appear in court. It may be taken that if he does not so appear, the whole thing is but another conspiracy against Parnell.

Large bodies of employers, such as the shipping companies, are making endeavors, truly frantic endeavors, to bring themselves into touch with the non-unionists. It is announced, for example, that the employers of Southampton have resolved to form a laborers' association, and to invite the men to take an equal share with the masters in its management. This is simply another of the many experiments which the employers everywhere are making with a view to find a way out of the present deadlock. Meanwhile the present government neglects no opportunity of showing that as a government it has a special affection for the working classes. Speaking in Manchester the other day, Mr. Ritchie, the president of the local government board, referred to the terrible fact that the death rate in the city was higher than in any other town in the kingdom. Other towns had also a high death rate, and he attributed it to bad water, bad drainage and bad housing of the working classes. And he assured the mayor and corporation of Manchester that it was the desire of the government to assist corporations to deal with these questions. Mr. Ritchie has recently addressed a circular letter to all county councils other than the London county council urging attention to the better housing of the working classes. Thus it will be seen that the social question—which I have so often called the condition of England question—is rapidly taking the principal place in the minds of the English people.

Of course the real remedy does not as yet attract much prominence, but the Fabian society has rendered magnificent service in pointing to the true way. Over and over again, and in multifarious methods, the Fabians are drawing attention to the good that could be done by the taxation of ground values. In last month's Financial Reformer appears an article, which I believe is from a Fabian pen, showing what enormous sums of unearned increment of value arising in our large towns find their way into private exchequers. And in the Speaker appears another article, also from a Fabian pen, I believe, pointing out what could be done for London if only a portion of the land values were municipally appropriated.

The Labour World, edited by Michael Davitt, has rendered invaluable service in asking the liberal leaders for a policy in this regard, and I believe I am correct in saying that the liberal leaders have had Mr. Davitt's demand under their serious consideration.

The most serious labor disputes now pending are those in the Scotch iron trade and that with the dock laborers. The former is owing to the demand of the men to be paid time and a half for Sunday labor. The latter is upon some technical points.

The seamen and dockmen have been in congress at Glasgow. The most important speech was made by Mr. Richard McGhee, who urged that the next strike should be in midocean where blacklegs would be scarce.

The passing away of Mrs. Booth, wife of General Booth of the Salvation army, and of Professor Thorold Rogers, removes two personages who have in their different ways rendered great service to the cause of social reform, and their deaths have occasioned much comment upon their life work of the most useful character.

HAROLD RYLETT.

LETTERS TO THE EDITOR.

FROM WILLIAM LLOYD GARRISON.

To the Editor of The Standard—SIR: The various expressions of opinion in THE STANDARD regarding woman's participation in the single tax movement, suggested by the discussion at the New York conference, have been of interest and value. I felt moved on that occasion to express my personal sense of loss at the absence of women on our platform and in our councils, and to suggest the greater loss which the cause suffers from their lack of active participation in our public work.

The chief moral which I hoped would be drawn, but which has been chiefly missed by the friends who have written to THE STANDARD, is the necessity of equal suffrage. Welcome as auxiliary aid from separate organizations of women would be, or glad as we are to have women join with us in societies already established, until the ballot shall be placed in their hands, comparatively few will take the trouble or thought to interest themselves in the reform. And why should they? People generally confine their attention to matters within the scope of their direct influence, declining to speculate upon questions which they can have no voice in settling. Deprive me of my vote on town affairs, and why should I fret or excite myself over town officers or local government? But place a ballot in my hand, with the privileges and responsibilities which that implies, and what was meaningless to me before becomes of vital interest and importance. I can pass judgment upon public questions every election day and know that my opinion will be effectively registered.

Now, to expect women generally to espouse the single tax movement, or to bother their heads upon social problems, while excluded from the polls, is as unreasonable as to expect to gather figs from thistles. What I wished to impress upon the conference was that, while we allowed woman to be deprived of her vote, we must inevitably suffer from her ignorance and indifference.

I was impressed by the prompt differentiation of the sexes by delegates who were anxious to have certain resolutions passed for the approval of the Knights of Labor and the Farmers' alliance. Why? Because they are voters. Their ballots can be used on our side. Women are not voters, and therefore they are patronizingly encouraged to help us from outside with their moral influence. Instead of this characteristic and mannish attitude, how much better to say, fairly and chivalrously, "We recognize your wrongful disfranchisement, and pledge ourselves to champion your rights." With woman enfranchised we may be sure of an accession of workers potent as an army with banners. The single tax would find ten new soldiers where it finds one now.

I remember, when reading the early numbers of THE STANDARD, before my eyes had been opened to the far-reaching scope of the land question, a Knight of Labor wrote to the paper in criticism of a generous expression of Mr. George's, which affirmed the right of women to vote. The writer said that, while he approved of the labor theories, he strongly disapproved of women's voting, and intimated that the one cause would be hurt by an espousal of the other.

Thereupon, Mr. George, in a manner that made my heart warm toward him, reiterated uncompromisingly his belief in equal rights for all, and disposed of his critic in a summary and effective manner. I said to myself, "Here is indeed a true reformer, for he has stood the crucial test. He has not paltered for the fear of injuring his own special cause, but has regarded truth and not expediency." More than anything else it revealed the spirit of the man to me and hastened my entrance into his camp. I want to extend his spirit to our cause.

WM. LLOYD GARRISON.

Boston, Oct. 20, 1890.

INFORMATION FOR J. J. STREETER.

To the Editor of The Standard—SIR: Seeing the letter of J. J. Streeter in THE STANDARD of October 22, with reference to the local taxes on peddlers in New Jersey, I inclose a clipping from the Public Herald, Philadelphia, of July, to bear on this question:

Some time ago the city council of Peoria, Ill., levied a heavy tax on agents and peddlers. The first victim under this ordinance was a Mr. L. B. Packard of Chicago, a shirt agent. He possessed the qualities for which his city is noted, and consequently flatly refused to pay the license tax or fine imposed.

He appealed to the higher courts, and the result was reported as follows in the Peoria Journal:

"The case was appealed to the circuit court on an agreed state of facts, bringing it clearly in violation of the said ordinance. It was the object of all parties concerned to have the validity of the ordinance passed upon by the court. The case was brought up for adjudication before Judge Shaw and decided in favor of the defendant. The judge held that the ordinance was unconstitutional on the ground that one state shall have no right to interfere with or retard the commercial affairs of a citizen residing in another state. If such an ordinance would be an infringement on the rights of a citizen of another state under the constitution of the United States, it would manifestly be unjust as between the citizens of the same state. Thus the ordinance being knocked out the bars are down and hawkers and peddlers can swarm through the place unmolested and with no one to make them afraid."

We would remind the citizens of Peoria that they have their recompense. The agents and canvassers residing in that city have equal privileges in other cities. Is it not possible that our Creator has diversified our climate, soil and all kinds of products that we may each need the other?

Mr. Streeter will see that it is unconstitutional to put a special tax on peddlers, and therefore such laws cannot be enforced.

EDWARD STOKOE.

Port Oram, N. Y.

A SUGGESTION FOR WOMEN.

To the Editor of the Standard—SIR: The suggestion comes to me in a letter from a friend, Miss Julia A. Kellogg, now in Boston, one of the earliest readers of "Progress and Poverty," and one of the firmest and most intelligent friends of the cause. She wrote me:

There is a good deal of force in what you say in THE STANDARD about a separate organization of women. Still I think women do more effective work acting by themselves than with men; that is, they do when the time comes. It does not seem to me that the time has yet come for that in our great cause. My own idea for myself is that if I had a house I would have a fortnightly single tax club meet there, and the members should do what they could in simply trying to convert people, person by person, in a social way. The meetings would be a place to report progress and to get renewed strength, and to serve as a nucleus for all effort. I should rather do that than to fall into line with some method evolved in a national conference. Each one must work in his own way.

I like that! And wouldn't I like to belong to Miss Kellogg's own club! In most places we should not need a whole "house" to begin with—a hall bed room would be large enough in some cases, and as the crowd increased a larger room would be offered by some one.

To such an informal meeting the young mothers could bring their babies and busy ones would bring their week's darning if they choose. I like the idea immensely, though I confess I do not to-day see just how to begin acting upon it myself. But something will come of it. Who will be the first to report a fortnightly single tax club in active operation? There is no telling what will grow out of this idea, born of a woman's own heart and brain, and so decidedly within woman's own "sphere." These clubs would communicate with one another and grow more and more united.

Brave Mrs. Meriwether! She tells our single tax brethren what they most need to hear, but she must except Mr. George and Mr. Garrison from her criticism.

I care no more personally for the base privilege of voting or for political life than does Mrs. Milne. Indeed, I suspect that I distrust the whole political clap-trap, as a sphere of activity or a "business," even more than she; but for home's sake especially, we must insist upon equal suffrage for both men and women.

See what shame the men of Minnesota have lately wrought, legislating alone! It is only just leaking out, through resolutions passed by Women's Christian temperance unions, that a law was enacted at the last session of our state legislature giving to fathers the right to will away their children, even the unborn, at the time of their death, without the consent of the mother, and making fathers the sole legal guardians of children.

It is only unmarried mothers who have a legal right to their children! This in the closing years of the nineteenth century! If some of us do not work all that we would like to for the single tax, you may understand that a call—a rousing one—has come from another quarter. How many will help to make such one-sided legislation forever impossible? It is a burning shame that women have to ask for the ballot in order to defend themselves, as a sex, from barbarous laws.

Heretofore I have asked it for man's

sake more than woman's. I was so ashamed, as a lover of true manliness, of the general masculine attitude toward mother, wife and sister, so mortified on account of the seeming puppydom that apparently sets itself up as the creator and preserver of womanliness on the earth—a disgrace shared by the magnanimous men yet in the minority as well as the majority, who still insist that all women must come begging before they will set women free to follow their individual consciences as citizens of a so-called republic.

None of us know the full meaning of the words "man" and "woman," nor shall we ever until both are equally free. Brethren of the single tax persuasion, when you shout for "free trade, free land, free men," don't forget to remember your own mothers, wives and daughters. Lovers of equal rights can no more consistently turn away from the question of woman's suffrage than from ballot reform. I believe that every single tax man I know personally is in favor of woman's suffrage, but in their public utterances they usually fall behind not only prohibitionists and Knights of Labor, but also socialists and nationalists.

Call it "unwomanly" if you will, but simply as a human being, I, for one, should like, whenever there is a principle involved in the vote, whenever there is a choice between wise lawmakers and foolish ones, between good public servants and poor ones, I should like to count one on the right side.

FRANCES E. RUSSELL.

St. Paul, Minn.

PERSONAL.

The last issue of the Typographical Journal contains an article from W. L. Crosmann of Boston on the "Six-day law and the single tax." The "Six-day law" was adopted at the late session of the International typographical union, and declares that compositors belonging to unions under the jurisdiction of the International union, who hold "regular" situations, shall not work more than six days a week. There has been considerable protest by union printers against this law on the ground that it infringes on personal rights; but as it is one of the trade union steps to alleviate the condition of labor, the men who oppose it are called "avaricious." Mr. Crosmann, in discussing the question, points out that if we lived in a state of society where all who wished to work could get work in abundance, there would be no necessity for the enactment of a six-day law or any other law which would restrict men from working as much as they pleased. Then he gently hints how that state of society could be reached, and thus he brings the single tax to the front.

William Porter of Cape May is having quite a lively discussion of the single tax with the editor of the Cape May Star. Mr. Porter says that if, allowed, he will have the single tax in general discussion in his town before long.

THERE IS WORK TO BE DONE!

Every man with the soul of a man,
Pondering on creative's plan,
Leave your theories finely spun—
There is work to be done.

As you are and where you stand,
Do the thing that is next at hand;
So your course shall truest run—
There is work to be done.

While the lords of the earth may take
What by toil their brethren make,
Till perfect liberty is won,
There is work to be done.

Till all this burdened race is freed
From want—and misery—and greed—
Till all God's family is one:
There is work to be done.

ANON.

MOTHER GOOSE (MCKINLEY) MELODIES.

Exchange.
Sing a song, protection,
Monopolists are glad,
But the common people
Are looking very sad.
All the ports are open,
But nothing can come in,
Except the pauper labor,
To help us make our tin.

Rock-a-bye, baby, in the tree-top;
Here comes McKinley, now cradle will stop.
Till pa pays the tariff; no wonder you bawl,
For he puts up for baby and cradle and all.

A THOUGHTFUL SUGGESTION.

Boston Globe.
How is this for a republican ticket for 1892?
For president—Jay Gould.
For vice-president—William McKinley.
Platform—Get along with one coat.

JUST SO.

Boston Globe.
The ill-paid workingman nowadays finds it pretty hard to pay his McKinley bills.

HOW WE ARE TAXED.

CROSS-EXAMINATION OF TAX-COMMISSIONER COLEMAN
BY MR. IVINS.PREMIUMS FOR CORNERING LAND—PENALTIES
FOR IMPROVEMENT—LAND MONOPOLISTS FAV-
ORED AND THE HOUSEHOLDER HEAVILY
TAXED.

The state senate committee on cities, which has been making an investigation of the management of municipal affairs in New York, at its session on Thursday, October 17, inquired into the methods of the tax department of this city. The first witness was Michael Coleman, who testified that he is president of the board of taxes and assessment having held the office since 1885. He was appointed a commissioner by Mayor Grace, and had been employed in the department sixteen years before that appointment as chief deputy. As president of the board of taxes and assessment he is ex-officio member of the board of estimate and apportionment and of the armory commission, and is secretary of both bodies. It is also his business to purchase land for the board of education, and it is his custom to examine all real estate purchased for city purposes. Mr. Coleman testified that the number of men employed in the tax office is forty-five—three commissioners, one secretary, one chief deputy, two deputies for personal department, twenty clerks, one janitor, one time-keeper, one typewriter, one messenger, one surveyor and two assistants. The duties of these various officers were those described by the witness. The commissioners are directed by law to supervise the work done in the department and to make examination of the records. The deputies are directed to assess under directions, and after the books are opened on the second Monday in January the commissioners are generally employed up to the 1st of March in receiving the complaints and affidavits made by those who are assessed upon the personal list, both residents and non-residents. After the 1st of May, when the real estate records are closed, they have thirty days by law in which to go over the complaints of all kinds. They then are generally busy looking after complaints regarding real estate and also the corporations. Generally speaking, the witness said it was his business to assess both real and personal property in the city limits for purposes of taxation. Mr. Ivins, counsel for the committee, developed the fact that in Mr. Coleman's opinion changes made in the personnel of the board had not improved its efficiency.

DUTIES OF THE DEPUTIES.

Mr. Coleman described the duties of the real estate deputies as follows:

Q Now, as to your real estate deputies, describe in general terms the duty of one of these deputies.

A. They are each parceled out a number of districts. Mr. Birmingham has the First, Second, Third, Fourth, Fifth and Sixth wards; Mr. Strahan has the Sixteenth, Eighteenth, and Eleventh wards; Mr. Wagner has the Twentieth and Twenty-first wards; Mr. Connelly has the Nineteenth ward on both sides, first and second volume; Mr. Murray has the first and second volume of the Twenty-second ward; Mr. Autenreith from Eighty-sixth street to 155th street, East river to Sixth avenue; Mr. James D. Ames from Sixth avenue to the Hudson river, from Eighty-sixth street to 155th; Henry Bracken the Twenty-fourth ward; James Degnan the Ninth, Fourteenth, Fifteenth and Eighteenth; Mr. Hauschall the Twenty-third ward. On the eastern section, McAuen the Twenty-fourth ward, on the westerly section and the upper part of Manhattan island north of 155th street. These men make examinations in their district as to the value of real estate and report to the commissioners of the changes made from the previous assessment. These reports are made weekly from the first Monday in September to the 1st of December. The deputies are then allowed fifteen days to go over their districts to make a supplementary report in regard to any improvement that might be commenced between the 1st of September and the 1st of December. These reports are on record and accessible to the committee. The deputies cease returning them on the 1st of December, and then begin to make up their record books and keep their field books, so as to have the records open to the public by the second Monday in January. In the meantime, they are obliged to make oath before a justice of the supreme court that they have examined every piece and parcel of property in their district and made a fair and honest assessment.

In response to questions by Mr. Ivins, Commissioner Coleman said that the real estate deputies were required to be at work in their districts every day except Wednesdays in each week between the first Monday in September and the 1st of December, Wednesdays they are required to remain at the tax office to hear any complaint concerning alterations they have made in the assessment. They go through each street in their district and examine each piece of property having the assessment before them and valuing each property according to their best judgment. From the 1st of December to

the second week in January they are busily engaged in preparing the records which are to be open to the public from the second Monday in January until April 30. Persons complaining appeal in the first instance to these deputies, whereupon a blank application is given them to fill in and sign. These finally go to the commissioners, and the deputy has to present a written report on the back of the complaint stating his reasons for making the valuation. The department only attends to the assessment, and does not collect the taxes. The commissioners are the real assessors of both real and personal property in the city. There is very little to do in the office between the first Monday in July and the first Monday in September. The real estate deputies are then supposed to work out their maps, though the maps are really prepared by a surveyor and are altered on the requisition of an owner of property, who is required to show a survey made by the city or the deed. No alteration is made for property that is in arrears for taxes. So far as improved property is concerned, each particular piece is not always a parcel. Take, for instance, the Domestic sewing machine building, situated on the southwest corner of Fourteenth street and Broadway, which covers several different parcels owned by different individuals, who lease it to the owners of the building. The department makes one assessment for the entire building, but does not wipe out the ward numbers because they are owned by different parties. Such cases are rare among the 175,000 pieces of property assessed in the city.

OFFICE PRACTICE.

The commissioner, in response to questions by Mr. Ivins, explained that there was no certainty that the names of owners of property would appear on the books, saying that the department did not care anything about owners. Information as to the number of persons paying taxes on a certain sum cannot be had at the tax department, though Mr. Coleman thought it might be got with reasonable accuracy at the receivers' department.

Mr. Coleman went on to describe the working of the receiver's office and to name the persons employed in it, noting one difference not provided for by law, but established by custom, as to the treatment of the real estate and personal property. Notices that the commissioners are ready to hear appeals from real estate owners are given through the newspapers, but each person assessed for personal property is directly notified of the amount of his assessment.

Mr. Coleman described the field books used by the deputies in making assessments, but was unable to produce any, as all of them were either in use or locked up, each deputy being responsible for his own book. On these books the size of the lot is entered and also the size of the house. In making a valuation a separate estimate of the lot and building is not generally made, and there is no system in the office whereby valuations are arrived at first by determining the value of the land and then by determining the value of the buildings on the land.

A BOLD CONFESSION.

Mr. Coleman, in response to a question by Senator Fassett, declared that the valuation of the department is usually about eighty per cent of the true value.

Mr. Ivins then showed a book entitled "Record of applications after the reduction of taxes, 1889-90." It was recognized by Mr. Coleman. On examination some instances of reduction were inquired into, and it was discovered that though theoretically such reductions are made by the board, really they are made by Mr. Coleman himself. They are handed in bunches, however, to one of the other commissioners to sign, and this signature makes them the act of the board. Mr. Coleman proceeded to describe, with some minuteness, the method of assessment. Maps were shown on which there were figures showing the ward numbers and the dimensions of the lot. These maps contain no indication as to whether the lot is built on or not. For the purposes of valuing buildings the board depends on the insurance maps. A separate book is kept entitled "New buildings and alterations, 1889," in which the erection of new buildings and all alterations are recorded. The method of valuing buildings was indicated by the following testimony:

Q Now, how do you arrive at the cost? A. We get that from the application made by the owner to the building department of whatever the cost of the new buildings or alterations will be.

Q. Every person altering or building in the city has to file with the building department not only a statement of the proposed alteration or building, but an estimate of the cost? A. An estimate of the cost.

Q. And these costs are on those estimates and not on the actual costs? A. They are placed there on the owner's estimate, subject to our examination when the work is done.

Q. Do you ever make such examination when the work is done? A. Three times during the year.

Q. That is, you do not mean to say that you examine each building three times? A. We watch the progress of that work.

By Senator Fassett—Q. Is the amount of cost as thus developed added to the amount of assessment? A. Not in all cases.

By Mr. Ivins—Q. Well, what are the propo-

sitions? A. If a gentleman wants to alter a tenement house into a store, and tears out a lot of partitions and rebuilds it all over again, it might cost him \$4,000 or \$5,000, still it does not add that much to the value of the building at all. If a man has to put on a new roof—

Q. In case of repairs or alteration you only add what you think has been added to the merchantable value of the buildings? A. To the market value of the buildings.

Q. In case of new buildings, is the amount added to the previous assessment? A. Not in all cases. If there was a private house in a tenement location and there was a depreciation in value for several years, and they had been assessed a certain amount, and they would tear down that building and put up a tenement house in its place, we could not assess the full value of the tenement house, because we would have to deduct what we had already assessed the private house for.

Q. But where new buildings are placed upon a lot? A. Then we take the marketable value of the buildings and the land.

Q. Do you determine that by the application that is filed with the building department? A. That is one of the elements to be considered. If a man has made an honest application, we are guided considerably by it; if we find that he has not made an honest application, we are not guided at all by it.

Q. Did you ever assess a building for less than the amount on the application handed in to the building department? A. We find very often that a man puts up a house in an isolated neighborhood where there is no travel or no improvements, he puts up a building there, and we do not attempt to assess it at the cost of the new improvement.

Mr. Ivins—The assessments for this present year are very much in excess of the assessments for last year? A. Yes, sir, both on the real and personal property.

Senator Fassett—What do you mean by that?

Mr. Ivins—The aggregate of assessed valuations for the purpose of taxation.

INCREASE OF ASSESSMENTS.

Mr. Ivins—Now I have here a statement which I will prove by Mr. Tate when he comes, but which can be taken as proved already, because it is a transcript from the books. I will take this for the purpose of asking the commissioner a few questions on that point.

Q. The total assessed valuations of real estate for purposes of taxation in this city in the year 1880 were \$942,571,690. Now, what was the total assessed valuation in 1881?

Senator Fassett—That was only the real estate valuation?

Mr. Ivins—I am only taking real estate valuations. We have not touched personalties in any way.

Q. The assessed valuation for that year was \$976,735,000, being an increase of \$34,164,000? A. Yes, sir.

Q. What was the total assessed valuation of real estate in the year 1882? A. \$1,035,203,816.

Q. Being an increase of \$58,000,000? A. Whatever it is.

Senator Fassett—About that.

Q. What was the total valuation for 1883? A. \$1,079,130,690.

Q. That was an increase of \$43,926,000 over 1882? A. Yes, sir.

Q. What was the total valuation for 1884? A. \$1,119,761,597.

Q. That was an increase of \$40,630,000, was it not, over 1883? A. Whatever it is.

Q. What was the valuation for 1885? A. \$1,168,443,137.

Q. It was an increase of \$48,681,000? A. Whatever it is.

Q. 1886? A. \$1,203,941,065.

Q. Which was an increase of \$35,497,000? A. Yes.

Q. 1887? A. \$1,254,491,849.

Q. Which was an increase of \$50,550,000? A. Yes.

Q. 1888? A. \$1,302,818,879.

Q. Which was an increase of \$48,327,000? A. Yes.

Q. 1889? A. \$1,371,578,291.

Q. Now will you tell us 1890? A. \$1,395,230,007.

Q. Now what was the increase in real estate valuation in the year 1889 over the year 1888? A. I have not figured it.

Senator Fassett—It was about \$28,000,000. The Witness—It was somewhere around \$28,000,000. These figures are right. (Referring to paper.)

Q. I find by reference to statements made in the comptroller's office that the total increase in valuation for 1889 was \$93,139,277. Does that include the increase in personalty as well as realty? A. Personalty and corporations.

Q. As well as realty? A. As well as realty. There was about \$60,000,000, I think, on realty. The balance was upon corporations and real estate.

Q. Now the increase on realty was \$28,759,000 in 1889, over 1888, was it not? A. Yes.

Q. And in 1890, over 1889, it was \$60,711,000? A. About that.

Q. Now the total assessment in 1890, for real estate purposes, is shown, then, by these figures, which we have made to be \$1,395,000,000, which is a net increase during the past ten years of \$455,000,000? A. I suppose that is right. I have not figured it.

Q. I will prove that when I prove the

tables. Being an increase of \$455,000,000 in real estate values, according to your assessment during the past ten years? A. Yes.

Q. Of which \$455,000,000 about \$95,000,000 appears to be the increase during the last two years? A. Pretty near that, yes.

Q. \$95,000,000 increase in real estate values in the last two years out of a total increase in the last ten years of \$455,000,000.

Senator Fassett—Just about \$95,000,000.

Q. Of this total increase of \$455,000,000 in the last ten years, then, twenty per cent has been made in the last two years? A. Yes.

AN EXPLANATION THAT DOESN'T EXPLAIN.

Q. Well, now will you explain to the committee how it is that twenty per cent of the entire increase for ten years appears to have accrued during the past two years? Is that corresponding with any actual increase in values? A. Well, that can be explained.

Q. Explain it, please? A. For the past several years improvements have been going on steadily north of Fifty-ninth street upon the west side, and north of 116th street, upon both sides of the city; and while they were going on gradually for several years, about three years ago the fever took in a lot of new builders, speculators and men who generally see what is going to take place ahead, who jumped in and bought large plots of land on the west side, where the parks were being laid out and improved; and as they found customers taking their property as fast as they improved it, it encouraged them to buy more, and about two years ago the entire west side north of Fifty-ninth street was almost one mass of building materials, and upon every block was started new improvements.

Q. That is what is known as the Nineteenth ward, is it not? A. The Twenty-second ward. The Nineteenth ward has been laying dead for several years.

Q. I find that the increase in valuation in 1890, over 1889, in that ward appears from your books to be \$6,979,000. A. In what ward?

Q. The Twenty-second. A. The Twenty-second ward, \$1,000,000, yes, sir.

Q. That was over 1889? A. Yes, sir.

Q. And in 1889, the increase over 1888 was \$4,341,000? A. Yes, sir.

Q. And in 1888, the increase over 1887 was \$8,605,000? A. Yes, sir. That is the year they started in there.

Q. And in 1887, the increase over 1886 was \$9,856,000. Now what was the year they started in? A. They started in three or four years ago, just about that time.

Q. Let us refer to the west side, north of Fifty-ninth street. What ward is that? A. The Twenty-second.

Q. Now we find that the increase in 1890, over the assessments of 1889, was not so large in that ward as the increase in 1887 over the assessments of 1886? A. That is very easily accounted for, for this reason, that in 1885, 1886 and 1887 they had almost monopolized the west side west of the park, and in 1889 and 1890 they were obliged to go further up and strike into the Twelfth ward to get into a new field for operations.

Q. Then the fact remains that this increase of \$95,000,000, which is twenty per cent of the total increase for the last ten years, and which increase of \$95,000,000 has occurred within the last two years, is not to be accounted for in any way by growth or development in the Twenty-second ward, because the increase for the last two years in the Twenty-second ward is not so large as the increase was for the years 1887 and 1888? A. No; it is going further up now.

Q. Now let us take the next ward north? A. The Twelfth ward.

Q. What are its boundaries? A. North of Eighty-sixth street by the Harlem river on the east side and the Hudson on the west, up to Spuyten Duyvil.

Q. Going right across the entire city? A. Yes, sir.

Q. Taking in the entire city north of Eighty-sixth street? A. Yes, sir, up to the Kingsbridge road.

Mr. Ivins—Now I will put on the record here the increase during the last ten years in that ward. I will give them in round numbers for present purposes. They will appear accurately when put in in detail.

Q. The increase in 1881 was \$10,500,000? A. In that ward?

Q. Yes? A. Yes.

Q. The increase in 1882 was \$11,800,000? A. Yes.

Q. The increase in 1883 was \$6,000,000? A. Yes.

Q. The increase in 1884 was \$11,750,000, the increase in 1885 was \$6,750,000, the increase in 1886 was \$12,000,000, the increase in 1887 was \$24,000,000, the increase in 1888 was \$18,250,000, the increase in 1889 was \$11,750,000, and the increase in 1890 was \$20,000,000. It appears, then, that the increase of \$20,000,000 in 1889 was not materially larger than the increase of \$18,000,000 in 1888? A. Oh, no, I will have to explain to you there in relation to the Twelfth ward, and also in relation to parts of the Twenty-second ward, if you go back ten years. If that property was reachable by rapid transit, instead of the increase being \$20,000,000 the increase would be \$50,000,000. There is an increase in one year and then there is a relapse, and you will find that the great increase in one and a small increase in the next year is because they build too many buildings. These lots are mostly improved by speculators who buy large blocks and improve them all at once. Very few individual owners go in there and build

In regard to the development of the north part of New York, we are suffering severely because we cannot reach it, and we want to reach it.

Q. We are suffering severely for want of rapid transit? A. If you people will take a look around the city, instead of investigating these small matters—

Q. Do you think this is a small matter, this increase? A. The increase would be \$225,000, provided we had proper accommodations.

Q. I find that the increase in the years 1887 and 1888 aggregate \$42,000,000. I find that the increase in the years 1889 and 1890 in this particular ward only aggregates \$31,030,000! A. That is all right.

Q. That is all right? A. Certainly.

Q. Very well. Then the increase in this particular ward during these last two years does not in any sense account for the fact that the increase during the past two years has been twenty per cent of the total increase for the past ten years? A. Because there have been other increases right throughout the city.

Q. That is what I want to get at. But we have taken two, now, of the rapidly developing and improving districts. A. The most improving.

Q. And we find during the past two years \$95,000,000 out of \$455,000,000 of increase has occurred; nevertheless we find that that is not due to the increase in the Twenty-second ward, because the increase during the past two years has not been so large in the Second ward as it was during the preceding two years. A. No; the increase has been more distributed during the past few years.

Q. Now we find in the same way that this exceptional increase during the past two years is not accounted for by an increase in the Twelfth ward, because the increase in 1887 and 1888 in the Twelfth ward was larger than in 1889. A. Yes.

Q. What is the other most rapidly developing ward in the city? A. As far as the cost of improvements are concerned, the chances are that the First ward is the one, provided we could assess the new improvements as finished; it would show that there is more money being spent there in regard to new buildings, but they go on so slowly that we have to assess them in progress until such times as they are finished, because it would be a hardship to assess those persons, to assess the buildings at the full value, without them receiving any benefit from their property.

Q. Now I find that the aggregate increase in the First ward for 1887 and 1888 was about eight and one half millions. A. Yes.

Q. Whereas, for the years 1889 and 1890 it was only eight and three-quarter millions. A. Yes.

Q. Then that ward, which is the third most rapidly developing ward—A. It was then.

Q. (Continuing.) Does not account for this exceptional increase. A. No; because at that time, three years ago, they were improving along Wall street, and there were very large buildings belonging to corporations—the Standard oil company, the Equitable building and large pieces of property along the line of Cedar and Pine, and other buildings; they were being finished and they were assessed, and it made a very large increase in that ward. Outside of all the new buildings the concentration of business there and the terminus of the rapid transit roads all being there. All this had its effect. And then a great many people from Jersey and Brooklyn, who are obliged to live out of the city, are hiring offices down there, and people who had old buildings found it to their advantage to build new ones for the purpose of competing with the others, and therefore the increase in 1887 and 1888 and for several years before that was very large.

Q. Now the aggregate increase for the entire city during the years 1887 and 1888 was \$98,000,000? A. Yes, sir.

Q. The aggregate increase for the entire city during the years 1889 and 1890 was \$95,000,000. Now we will take the First ward. The increase in the First ward during the first period of 1887 and 1888 was more than twice as great as the increase in the First ward has been during the past three years. A. Yes; I can tell you the reason why.

Q. I do not care to have the reason why. A. Oh, no; I must tell you the reason why.

Q. Well, tell me if you must. A. I will tell you. In 1886 and 1887 the Mutual finished their building, and it took up the entire block, and that compelled alterations all around Liberty and Nassau streets. The extension of the Mills building central trust company was finished that year.

Senator Fassett—Quite a number of those big buildings came to completion that year? A. Yes, sir.

Q. The fact is there was very much greater development those two years, 1887 and 1888? A. In the finishing of new buildings.

Q. Bringing those new properties within the field of assessment? A. Yes.

Q. More than there has been during the past two years? A. Yes.

Q. Then so far as the First ward is concerned, this very large increase of \$95,000,000 is not due to increase in the First ward. A. Only partly.

Q. I mean as compared with the increase for the years 1887 and 1888; not at all, is it? A. The ratio. We have to change as we find the property. Next year the Third ward may show an increase on the completion of

the large buildings there. All property in the Second ward is changing and increasing in value, except along the line of the railroad.

Q. What is the boundary of the Second ward? A. Liberty, John, Fulton, Spruce streets, Broadway and the river.

Q. What was the increase in the Second ward in 1887 over 1886? A. I did not bring that.

Q. Have you not got that here? A. No, I only brought the last year of the assessment. It is all here, though in detail (referring to paper). You can get it from one of the reports.

Q. The increase in 1887 was \$199,200? A. Yes.

Q. Was there not a decrease there of \$71,000 in 1888? A. In regard to that, after the books had been closed, maybe the corrected valuation showed that we did find that the property was over-assessed and made a decrease from the previous year of \$71,000. That is so.

Q. The increase in 1889 was \$564,000? A. That might be.

Q. And the increase in 1890 again was \$622,000? A. Yes, sir.

THEY BUY BUT NEVER SELL.

Q. Now will you tell us how it happens that there is an increase of about \$1,200,000 in the last two years, while there was a decrease in 1888 over 1887 of \$71,000? A. That is very easily explained, indeed. The property in the First ward has become so valuable in regard to the purchases there and held by large owners who don't sell real estate, and controlled by corporations, that those who want to work upon the border of it and get as near as possible are obliged to go in the Second and Third wards. That has only taken place this last two years; they are obliged to go as near to the center as they possibly can without being damaged for it; and the consequence is the Second ward is commencing to feel the effects of it, and the Third ward is commencing to feel the effects of it, and so it will continue, as those wards are taken and controlled by large owners and property owners and corporations and rich people who don't sell real estate, which we have lots of them, such as the Hoffmans, the Goellets, the Armstrongs and the Astors and Lorillards and all those people I can name. There are lots of people here who keep purchasing from time to time who never sell.

Q. What is the Third ward? A. Its boundaries are Liberty, Read, Broadway and the river.

Q. The increase in the last two years in that ward appears to be about double what the increase was during the preceding two years? A. Yes; same reasons exactly.

Q. What are the boundaries of the Fourth ward? A. They come in Spruce, Catharine, Chatham square or Park row to the river.

Q. Why is it that the increase during the past two years in that ward is about double what the increase was during the preceding two years in the same ward? A. Well, the opening of the bridge, which is, of course, ancient history now; but at the same time the advancement of property right along the line of the bridge there, and opening up on Park row, the new World building, the Times and the Potter buildings, and the concentration of all large offices down there has had its effect upon Park row and property has advanced there very rapidly within the past two years. Large manufactories are getting in around Rose street and property is advancing so that we are obliged to take notice of it.

Q. Now, I find that the increase has been considerably larger in the Fifth ward in the last two years than it was in the preceding two years? A. Yes.

Q. Well, why is it that there has been a larger increase in the Fifth ward in the last two years as compared with the preceding two years? A. The opening up and paving and improving along the line of Hudson and West Broadway, the concentration of the grocery business—Leggett's, Thurber's and those people—who are obliged to follow that large trade have improved there; there have been several exchanges opened there and large buildings around St. John's depot; although land has improved the buildings there have depreciated, but the water fronts and piers have become very valuable and there mostly the increase has gone on. We find that the water fronts are being controlled every year by parties who will pay more for them than almost any private party can afford to pay, and upon those values we are obliged to follow the assessments; that has been mostly in the Fifth ward this last two years.

Q. Now in the Sixth ward I find that the increase for the past two years is only about half as large as the increase for the preceding two years, was it? A. Yes.

Q. Why is it? A. Well, the Sixth ward is stationary this last two years. The agitation of the improvement along the line of Elm street and Crosby street, which has been before the board of street openings for the past two years, has kind of stagnated things there so that people are afraid to build or improve for fear they won't be on a proper grade. We couldn't take and tax their property very heavily because they were in an uncertain state.

THE POOR HOUSEHOLDER BEARS THE BURDEN.

Q. Now, in the Seventh ward I find that

the increase for the years 1887 and 1888 was only \$334,000, but during the last two years that the increase over and above that \$334,000 has been \$2,570,000. A. Yes; a strange thing.

Q. That shows one of the most remarkable advancements in the whole list, does it not? A. Yes, sir; it is a very queer thing.

Q. Why is it? A. The new mode of improving the tenement houses in tenement locations, allowed by the board of health to be built eight foot deep, four families upon a floor, with a stairway in the center, has encouraged a class of people over there, Hebrews and Bohemians and Germans, to vie with one another in the relations to the purchase of ground where old buildings were on, and there to the great surprise of everybody ground has advanced twenty-five to sixty per cent within the last three years, and the improvements over there would almost carry out the increase that we made, although I was not fully in accord with that.

Q. You were not fully in accord with it? A. No, sir, I was not.

Q. Just state what your position was with regard to it. A. Well, I felt as if perhaps may be that the owners of property ought to have been treated a little more leniently; it was occupied by a poorer class of people, who depreciate property very rapidly, and without that a person has some experience with them, they are to take and be guided by the sales that are made, which in a great many cases are false, or where there is very small cash. I protested, to a certain extent, against that increase there. I did not feel as if it was justified.

Q. I find that the increase in that ward in the last two years has only been \$1,244,000, but of which \$2,570,000 is the increase for the past two years. A. A great deal of that was new improvements. There was a great deal of new improvements, a lot of old houses torn down, and more than two-thirds of that increase was for new improvements, but still for all that it was, I thought, rather pressing them.

Q. Generally speaking, have real estate values in the Seventh ward advanced as much in the last two years as real estate values have advanced in the Nineteenth, Twenty-second and Twelfth wards? A. Oh, they have advanced a good deal more than they have in the Nineteenth, but not advanced as much as they have in the Twenty-second or Twelfth.

Q. And although they have not advanced as much as they have in the Twenty-second or Twelfth, the ratio of increase on the assessment list appears to be very much larger. Is that the fact? A. Well, they are larger, perhaps, because maybe they were assessed a little below what they ought to have been assessed; but now I feel as if they had been pressed a little too hard. I rather protested against that.

Q. How is your protest recorded? A. Well, I called the matter up several times. We had no power to direct the deputy to assess below a fair, ordinary marketable value; we could only recommend; and I wrote—the last thing I did I wrote a letter—because you can read the letter. I took a copy of it yesterday. I didn't know at the time I wrote the letter (presenting letter to counsel).

Q. Did the writing of this letter grow out of the assessments in the Seventh ward, or grow out of the assessments generally? A. Well, you will see. I am pretty busy at that time of year.

Mr. Ivins read the letter referred to as follows:

DEPARTMENT OF TAXES AND ASSESSMENTS.
COMMISSIONERS' OFFICE,
STAATS-ZEITUNG BUILDING, TYRON ROW,
NEW YORK, Dec. 18, 1889.
Commissioners—Michael Coleman, president; Thomas L. Feitner, Edward L. Parris. (Copy.)

Mr. Bell: On account of the numerous other business engagements that I had to attend to since the provisional estimates have been passed upon, and in getting ready for the final estimates, also in work appertaining to the finishing of the Eighth and Twenty-second regiment armories, I have been unable to give as much time as I would like to to the details of this department. This morning, in going over the reports of the deputies, I find that the increases made in the Seventh, Tenth, Eleventh, Thirteenth and Seventeenth wards should be especially re-examined, as in my judgement this species of property should be treated with great leniency, as it is occupied mostly by the poorer class of tenants, and is subject to rapid depreciation.

I think the deputies' increase should be somewhat modified before the opening of the books, as to let the property remain at the proposed valuation of the deputies for the coming year would, in my opinion, be a great hardship upon the owners of such real estate.

I am disappointed that the weekly reports of the deputies have not been examined as heretofore; and be sure to keep this information away from the deputies, as, if they find that their work is not examined by the commissioners, and followed up as it has been heretofore, they may become careless and neglectful and the work will not be pushed forward as rapidly as it is necessary in order to have the books properly examined before the second Monday in January in accordance with the law.

The numerous changes necessary in the Twelfth ward, recommended by you some two years ago, have kept the new surveyor from making much progress in carrying out the block system; but as you have stated, the law must be changed before we commence. Yours respectfully,

MICHAEL COLEMAN.

Q. Now I will take up the wards which you specifically refer to here in addition to the Seventh ward, which we have already touched; following the lines of this letter we pass from the Seventh ward to the Tenth. A. That increase was mostly upon the two important streets there. We found along the line of Grand street there that the people were vying with one another in regard to getting locations, where the property had been tied up for years in the hands of the owners, where they did not feel disposed to sell; the prices offered by those people on account of the good will of their business and being there so many years, compelled them to pay a great deal more than what an ordinary person would pay, but still we were obliged to take the prices that were paid and increase in proportion.

Q. Well, I find as matter of fact that the increase in that ward during the years 1889 and 1890 were only about half as large, notwithstanding, as the increases in the same ward during the years 1887 and 1888. A. Yes.

Q. And still that the increase was too large. A. I felt, you know, as if—he don't confine himself altogether to those two avenues, but he had gone over the entire sea. The Tenth ward has always been pretty well assessed. It has never been low. The property there has always commanded good prices, but it required a great deal of attention and a large percentage of the income to keep it in thorough repair.

Mr. Ivins—I want to correct the statement which I just made with regard to the increase there being smaller for the years 1889 and 1890 than it was in 1887 and 1888, the fact being that the increase in 1887 was \$325,000, and in 1888 \$386,000. A. That is nearer right.

Q. In 1889 the increase was \$229,000? A. That is all right.

Q. But in 1890 the increase was \$1,949,000? A. Nearly \$2,000,000.

Q. An increase of nearly two millions of dollars in the last year as compared with an increase of about a quarter of a million dollars the year before, as compared with an increase of about a third of a million dollars in 1888? A. Well, I called attention to it in that letter.

"I have called the attention of Mr. Birmingham to the concentration of large and important buildings being erected in the lower part of the city, to be occupied by corporations, and also to the rapid increase of land surrounding them; I have also called the attention of Mr. Deignan to the assessments of his districts, especially those parts of the Fifteenth ward in the line of business moving upward, also to the water fronts and to that property surrounding the new market in the Ninth ward. I have also called attention to Mr. Ames and Mr. McOwen, of the improvements in their districts on the west side, and to that section opened up by the finishing of the new bridge.

"I wish you would see that Mr. Murray is following up closely the buildings in progress, and also examine particularly that section by and between Sixty-sixth and Eighty-sixth streets.

"I think Broadway between Seventeenth and Forty-second streets should be looked after.

"Sales along the line of Sixth avenue should not be taken as a criterion in all cases as the basis on which the deputies should act. Certain sales have been made and very high prices obtained because great rivalry in competition compel the parties who purchase the property to pay more than would be considered a fair, marketable value—still it must be considered that this avenue is in the center of the city, and the land will always maintain a very high price and will always be considered a first-class investment where parties will be satisfied with a lower rate of interest upon their investments."

Senator Fassett—The Seventh and Sixth wards are the first two wards you have found where the increase in 1889, as over against the increase between 1887 and 1888, was in proportion to the total increase.

Mr. Ivins—We have found that in the First ward, which has been a rapidly developing ward, and in the Twenty-second ward and in the Twelfth ward, all three of which have been rapidly developing wards, the increase has not been proportionally as great in the last two years as it was the two years before.

Senator Fassett—Nor in proportion to the total increase of the last two years over preceding years?

Mr. Ivins—Yes, but we now find that in the Seventh ward and in the Tenth ward there has been an increase during the past two years proportionately very much larger than the increase during the preceding two years.

The Witness—We are shifting in New York very rapidly. You can't sit here and determine whether we are right or wrong without an examination.

Mr. Ivins—Q. It appears then in this way: that the assessed valuations of that ward for the year 1890, total assessed valuation, was \$20,750,000; that is, the Tenth ward. A. That is right.

Q. And of that sum of twenty millions, two millions and a quarter is increase in the last two years. A. The main increase was last year.

Q. In other words, the increase in property valuations in that ward, all around, so far as appears on these assessment rolls has been ten per cent gross in the last two years. Senator Fassett—And about nine-tenths of

that the last year? A. Yes, about nine-tenths the last year, yes.

Mr. Ivins—Q. Or nine per cent in the last year? A. Yes, sir.

Q. Now, as a matter of fact, have property values in that ward increased nine per cent in the last year? A. I could not say that they have, but that would be no reason why we should not increase it if they have not; if we found the assessments of 1889 lower than what they ought to be in proportion to the assessments of other properties throughout the city, whether the increase was ten or whether it was twenty, we should equalize it with other wards, but I claim that we have perhaps gone a little too heavy upon these wards. I have claimed that right through. I don't intend to defend all the assessments in our office. I do all I possibly can to try and equalize them and try and correct them, and try and teach them, if I know how.

Q. Speaking of equalization, if you find it necessary to make an equalization of this kind this year, it would be due to the fact that you had not assessed property the year before, would it not? A. It would be due to the fact that changes would advance property in certain locations. We don't stand still in the city. We shift every month.

Senator Fassett—Q. Every large building makes a change so much? A. Certainly, of course.

Mr. Ivins—That is perfectly understood.

A. Two years ago you could go down in Liberty street and take and buy property in the neighborhood of twenty dollars a square foot; the Jersey Central started a large building, and you couldn't buy it at fifty dollars a foot.

A SLIPPERY WITNESS.

Q. To make it concrete, put it in this form: If the real estate in the Tenth ward were today sold at the market rates, in your judgment would it sell for nine per cent higher than it would have sold a year ago? A. It would sell higher because real estate is becoming the only solid, safe investment, and there is no part of the world where it is so safe as it is in the city of New York.

Q. Does not that apply just as much to the First ward, Twelfth and Twenty-second? A. No, not all. There is a line you can draw to the Tenth ward, along the line of the Bowery, which is a great thoroughfare, and Grand street, which is the old business street, has not yet reached its limits of values, and the corners through the Tenth ward are sought after by investors and people are getting satisfied with a lower rate of interest.

Q. Is investment, in reality, at the market price, a better investment in the Seventh ward than it is in the First ward? A. That is according to who owns it and controls it. There are people who wouldn't own a tenement house in the Seventh ward, while a banker would take it and take three per cent, who did business in the First ward. Talk about real estate here and I'll put you in the hole.

Q. You said this was accounted for because of that increased value of real estate as an investment? A. Yes.

Q. Now, is not real estate in the First ward just as good an investment, if bought fairly at the market price, as real estate in the Seventh or Tenth ward? A. According to what you consider the market price and according to who owns it.

Q. You get a great many "accordings" in there? A. Yes, that is it exactly, there are so many elements in the real estate.

Q. We must get back to your own proposition; is real estate investment in the Seventh ward a better investment than real estate investment in the First ward? A. Generally speaking, an investment is an investment.

Q. Well, that's what I thought. That is exactly what I thought. A. —and it is altogether owing to how a man feels about investment in relation to his income. Some are satisfied with a small share of income, while others are not quite so satisfied with a small one, but are willing to labor and get a large one. To take care of a business house in the First ward, where you have one tenant, a larger tenant—it is much easier for a man, a rich man, to take three and one-half per cent than for him to get five or six for a tenement house in the Seventh ward. It is altogether according to what people consider an investment.

Q. Is it due to the fact that real estate investment in the Seventh ward is considered so much better than real estate investment in the First that the increase in the Seventh ward has shown a very marked percentage in the last year, and that the increase in the Tenth ward has shown almost ten per cent in one year? A. Yes; it is considered so by those who seek after that kind of property in the Tenth and Seventh. I know there has been a rush made for it by a class of people who had small accumulation in savings banks, getting a low interest upon it, and they thought perhaps maybe by laboring and taking a large piece of property, with a very large crowd upon it, living in it and taking care of it, that they should become land owners and get a better rate of interest for their money.

Q. Is that rush for those investments shown by an increase along the line of the Tenth ward in market values of ten per cent during the last year? A. I should judge in some parts perhaps maybe it would be five per cent.

Senator Fassett—That is the maximum? A. That is the maximum. I wouldn't say ten.

Mr. Ivins—Q. Now, so far as market values are concerned, has not the increase in market values in the average for real estate in the First and the Twelfth wards been as great as the increase in market values in the Seventh and Tenth wards? A. Been far ahead of it.

Q. Notwithstanding which fact? A. But you must understand that the increase in the Twelfth ward and increase in the First ward are for different purposes. The increase in the First ward is for people who don't stand for \$25,000 or \$50,000 for a location, large corporations with large capital; according to the increase of the Twelfth ward, is upon the basis for an investment or for a sale.

Q. In the First and Twelfth wards the increase in market values has been greater than the increase in market values has been in the Seventh and Tenth? A. Generally speaking, yes.

Q. Nevertheless the assessments do not show so great an increase in the First and Twelfth wards, as compared with two years ago, as they do in the Seventh and Tenth wards? A. They should not hardly two years ago, because the Seventh and Tenth wards have shown more improvements and more new buildings this last year back than they have for several years previous to that. That is the reason why the increase was there.

Q. Is not this the fact: that the increase in assessments now appearing on the books really bears more heavily upon the older and less rapidly developing portion of the city than it does upon the newer portions, like the Twelfth ward, or than it does upon the rapidly developing portion like the First ward? A. Well, I should say for the care that that kind of property requires, and for the rapid depreciation to which it is subjected, and the rate of interest that you receive from it, that it does bear more heavily upon them.

Senator Fassett—Q. That was the cause of your protest, was it not, Mr. Coleman? A. Yes, sir.

Mr. Ivins—Q. You did not express that in terms here, but that was really the occasion of it? A. Oh, yes, I have had large experience in both of those. I have had large experience in all those things, and I know.

Q. You do not say that particular thing here, but that is what your protest was founded on when you wrote this letter? A. Yes.

Senator Fassett—Q. You would not write a formal protest like that unless you felt there had really been some very serious mistake made? A. I felt as if perhaps maybe it might have been an error in judgment.

Q. We do not suppose it would be an error from any other cause. A. No.

Q. You don't think there was a willful determination to injure certain classes of property as over against certain other classes? A. Oh no.

Mr. Ivins—Q. Now in the Eleventh ward. A. That ward has been increased more this last year than it has for five years, I guess.

Q. That is what I want to show in the figures. The increase in the years 1887 and 1888 aggregated \$568,000, and during the past two years the increase was \$2,940,000, and during last year alone the increase was \$2,691,000. A. Yes.

Q. But during the year 1890 the increase is more than five times as large as the increase was for the two years 1887 and 1888. A. That is so.

Q. And out of a total valuation of twenty millions of dollars there has been an increase of \$2,691,000 in one year, this last year? A. Yes.

Q. In other words, there has been an increase of thirteen per cent in the assessed valuation in the Eleventh ward in the past year? A. Yes. I am sorry to say there was.

Q. Where is the Eleventh ward? A. The Eleventh ward is bounded by Rivington street, Avenue B and Fourteenth street and the East River.

Q. That is an old part of the city, is it not? A. More valuable almost for business and for rental purposes twenty years ago than it is to-day, and received its death blow when they killed John Roach.

Q. But notwithstanding the death of John Roach, the taking away of that element of prosperity, the fact that it was worth more for building and business purposes twenty years ago than it is to-day, the values have been increased thirteen per cent in the last year? A. There was some justification in regard to increasing it, because in all the years gone by I would always try to direct the deputy in charge of those wards where business had gone away from, like the Eleventh, which was a home of the shipbuilding and iron founders, to treat that ward very leniently, but the deputy last year knew more than I did, so—

Senator Fassett—Q. This had to be done by a vote of two of the commissioners? A. No. The commissioners have nothing to do except it is to correct erroneous assessments. The assessments in the Eleventh ward are not above the market value, and as long as the deputy assessed only the market value the commissioners have no right to make him reduce it.

DISCREPANCY OF THE LAW DISCRETIONARY.

Mr. Ivins—Q. Then is it possible in certain wards the assessment shall be on the basis of the full market value and in certain wards

the assessment shall be on the basis of ninety per cent and others eighty per cent? A. That is a matter of judgment.

Q. Is it possible for that to happen? A. It is possible, but it ain't so. It ain't so. The Eleventh ward—there has got to be some new life put into it. It is into a dry rot. The closing of the old Morgan iron works, the old Novelty works, the shipping going away from there, has left the docks vacant and going to pieces, and now there is a large number of yards and storage places along the line there that will not be hardly needed, and there is no life there. For that reason I did all I possibly could to get the deputy to take the situation in. I couldn't do any more than try and teach him. That is all I could do.

Q. Yet, notwithstanding the fact that you say that that property is not so valuable for building or business purposes as it was twenty years ago, for the last ten years the property has steadily been increased in assessable values? A. Yes.

Q. There has never been a decrease? A. There has never been a decrease.

Q. And notwithstanding such increase right along for this entire time, which has aggregated \$4,500,000 in the last ten years, that more than half of the ten year's increase has happened during this one single year? A. As the years go by and as the old foundries and workshops disappear new tenement houses go up that increase from \$100,000 to \$300,000 each year is all for new improvements, but there has been no general increase, taking the entire ward, until this last year, and this last year there has been a general increase upon every piece of property.

GUESS WORK AND FAVORITISM.

The examination proceeded on these lines at great length and brought out the fact that while Mr. Coleman doubted the propriety of increased assessments in certain districts, he had no doubt whatever that the aggregate value of all real estate in New York is greater than it was during the high prices of 1871 and 1872, or at any other period in the city's history. The testimony went to show what is so apparent in that already quoted that the assessment of real estate is a blind and blundering guess work open to the suspicion of favoritism and utterly lacking in any certain proportion that shall prevail throughout the city. Incidentally, Mr. Coleman's opinion of the present tax on real estate was brought out. Mr. Ivins remarked, "It appears that in 1872 the personal estate subject to taxation, and upon which the tax was levied, was \$300,000,000."

EVASION OF PERSONAL PROPERTY TAXES.

A. Yes.

Q. As against which there is only \$298,000,000 to-day? A. I am surprised that under the present law that we hold anything like \$298,000,000. It is a tax now on the people that they ought to be educated to fight. We only catch the widows and the orphans who have no protection and those who are too honest to swear off or too ignorant to know how to take advantage of the law.

Q. It is not due to the fact that there has been a decrease in personal estate in New York city during this time? A. No, sir. There has been a large increase since that time.

At Mr. Ivins's suggestion the examination was not pushed further in this direction at that time, as he desired to go into it much more elaborately later. The fact that the increased assessments are almost universally due to the erection of new buildings, although land values have greatly increased, was brought out again and again. It was likewise clearly demonstrated that the large increase in assessment brought about during the year accounted for the decreased tax rate. Tammany has boasted of reducing the rate from 2.22 to 1.97, but Mr. Ivins compelled Mr. Coleman to admit that the gross amount of taxes taken from the people under the new rate with the increased assessment will be greater this year than it was the year before. Mr. Coleman likewise declared very positively his belief that the assessment of improved property was at about eighty per cent of its fair, marketable value. It was also brought out that if one or two deputies were to assess real estate to its full market value and all of the others were to continue the present deduction of twenty or more per cent it would not be in the power of the tax commissioners to compel an equalization of the assessment.

SEPARATING LAND VALUE FROM IMPROVEMENT VALUE.

The inquiry then took a form even more particularly interesting to single tax men. We quote from the official verbatim report as follows:

Q. Suppose a building of a fair or indifferent character is put on a lot, and that long after, although the building has begun to fall into decay, or possibly is returning smaller rents, the land values in the neighborhoods have increased very greatly, how would you go about assessing a piece of property of that kind where the lot, as a vacant lot, might have doubled in value, although the improvement, as an improvement, might have decreased? A. We generally take—no matter whether it has been improved or

whether it has depreciated or appreciated—we generally take, year after year, a fair sum for what might be considered a marketable value in proportion to the surrounding property? If the land depreciates or the building depreciates, if a man takes a piece of property upon Madison avenue and puts up a tenement house there, he takes and depreciates not only the tenement house property but the value of the land. If the man was to take and put up a private house over in Cannon street, which ought to be put up in Madison avenue, it destroys the value of the land almost as well as the value of the improvement. All those things have got to be taken into consideration, and without a man is a thorough expert in regard to the value of real estate it is almost impossible to answer every question without a personal examination or knowing something about the location.

Q. When you say taken separately, you mean each case by itself? A. Yes, each case taken by itself.

Q. You don't mean the land value and the improvement value taken separately? A. I mean taking everything. There may be the location as well as the individual piece of property.

Q. In the individual piece do you take the land value and the improvement value separately? A. We do not take anything at all separately except upon an examination, which we want to go into upon a complaint; we strike the land value.

By Senator Fassett—Q. That is, you mean you don't enter in your books an estimate on the separate value? A. No; if I want to sit down and talk with a man on a complaint, then we will get the area of his ground, and also what the land is, and then what it cost to put up the building; of course we would do that in a friendly way. But the assessors make no separation upon their books.

By Mr. Ivins. Q. Then these assessments, except in cases where complaints are made by the party assessed, depend entirely upon the judgment of the deputy tax commissioner? A. Oh, yes, subject of course to the review made and the suggestions made by the commissioners going over the reports.

Q. Do you make suggestions for charges on the weekly reports, in some cases suggesting a lower valuation and in other cases suggesting a higher valuation? A. Oh, yes; it has been the custom right along, since 1887, in the fall of the year. It used to be generally my business before I was a commissioner to take each and every field book and go over one day in a week a boy's figures, and make suggestions and recommendations to him. The commissioners used to depend upon me to take and do that. Of course, I have not had the proper time now with my other things to do that; but what little time I do have, and what reports I do go over, I generally speak to the chief deputy to take and tell the deputies what my opinion is, and where I should think certain things ought to be done.

By Senator Fassett—Q. Then the deputy may or may not accept your suggestions? A. Oh, yes.

Q. As a question of jurisdiction you have not any until after the books are open, upon complaints made? A. No.

TAXING VALUATIONS.

By Mr. Ivins—Q. Now, your weekly report comes to you? A. Yes.

Q. You sit down with it? A. Yes.

Q. You go over it in detail? A. Yes.

Q. In going over it in detail do you remember distinctly ever having sent for a deputy and saying "You have assessed this piece of property too low?" A. Oh, frequently. I have individually frequently.

Q. Do you remember ever having said to a deputy, "You have assessed that piece of property too high?" A. I say this way: "Send for him. Let me see what he has got to say about this thing. Haven't you got that too low? Haven't you got that too high?" and things of that kind. I get along friendly with all my men, every one of them. I get along friendly with them all. I recommend what I can and advise what I can.

Q. In the long run, except in the cases where complaints are made, or except in the cases where you exercised your own right of suggestion upon receipt of the weekly statement or weekly report, the action of the deputy in fixing the assessed value is a finality? A. Yes, that is the general question.

Q. Except in those cases? A. That is the general question; that is the question.

Q. Now, if the particular deputy is not an expert and is not in all things qualified for his work, then the work is not well done, is it? A. Well, if he has no knowledge, when you say a particular deputy.

By Senator Fassett—Q. To put that question in another way, the way the work is done depends wholly upon the capacity of the inspector? A. Yes, of course.

By Mr. Ivins—Q. Entirely? A. Yes; and that is the reason why we have been so conservative in our department, because from 1869, up to the present time, there have only been about eight changes in our department. We don't want to have any changes.

By Mr. Ivins—Q. So every assessment in New York city depends ultimately upon the expert opinion and capacity of some one individual, and that is the deputy tax commissioner, unless complaint is made, and it is revised? A. And indorsed to a certain extent by the action of the commissioners, because the commissioners can, you know. There is

no deputy would stand right up and disobey the commissioners. If the commissioners would go and order him to do certain things he will do them; but they have never done so.

Q. Do you know of the commissioners as a board ordering the deputy tax commissioner to raise his assessment or to decrease his assessment before the books were opened on the first week in January? A. I never knew it as a board; but I have very often—in fact, there never is a year goes by but what I go through the records, and you will find them over there where I have written, "L. W. Coleman." "This section high. Coleman," written in pencil. "This piece low; improved; examine again. Coleman." You will find that.

Q. That you regard as being done in compliance with your sense of your duty as a tax commissioner? A. Yes, sir.

Q. Do you know whether either of the other tax commissioners, not acting as members of the board, but acting individually as a commissioner, as you do, does that same thing? A. I don't know about that; I couldn't say for certain about that.

Q. Has your attention ever been called to the fact that they did anything about it? A. Yes, I think that Mr. Birmingham called my attention to the fact last year that one of the commissioners spoke a piece of property in the lower part of Broadway and said that the asking price was so much and thought that the assessment was a little too low to what they were asking for it, and asked me my views, and I gave them to him.

Q. Did you ever hear of any other instance? A. No.

Q. Which one of the commissioners was that? A. Commissioner Feitner spoke to Mr. Birmingham.

Q. Now, in making these assessments I understood you to say that the improvements were personally inspected? A. That is supposed to be the duty and supposed to be done by the deputy tax commissioner.

Q. What instructions are given to the deputy tax commissioner in regard to the personal inspection and the character of the personal inspection of the improvements? A. The oath of office is copied by the secretary and posted up in the real estate department. I generally make it a habit previous to the opening of the books to call Mr. Bell's attention to certain sections of the city and go through the deputies, and each and every one, and talk with them personally in regard to what I expect to do; that is all; a general conversation and a matter of custom which I always have been in the habit of doing, telling them what I think is right and proper for us both to work together, in trying to give the best result.

Q. You are obliged as commissioners to take it for granted in view of your knowledge of the character and capacity and straightforwardness of your deputies, that all improvements have been thoroughly and well inspected by them, are you not? A. We are not satisfied with their report on that, we go further than that. We have a book, as I showed you here yesterday, where we take the weekly statements from the buildings department of every alteration of every new building in the ward of anything over \$150, or perhaps maybe \$500 now; it used to be \$150; and we make a note of each and every piece; and when the deputy's reports are sent in we compare his reports carefully with each and every ward and find out whether he has gone through the streets where these improvements are.

Q. Who compares that, the commissioners themselves or another deputy? A. That is compared by Mr. Bell and Mr. Newkirk, the application clerk and the chief deputy. They go over each and every parcel in the city of New York where the improvements take place.

Q. By that means you can certainly, you think, detect the fact that a deputy tax commissioner has not made a personal inspection of a piece of property, if it appears from the map, that there has been an improvement but the same thing does not appear in his field book? A. We generally can catch on where there has been any neglect; but you must remember that all applications made for alterations or for buildings are not commenced, and certainly sometimes when we think that maybe we have detected a deputy in neglecting a part of his duty we very often find he has been over his ward fully, and these improvements that have been recorded have never been commenced.

DISCRIMINATIONS IN FAVOR OF LAND MONOPOLY.

Q. In making appraisements are vacant lots appraised lower than improved lots of equal value on the same street or in the same neighborhood? A. We tried to make an equal no matter where they are, the same street, the same avenues or in different locations. Of course it is impossible for anybody to take and look over the records without he makes a personal examination to know what is equal. One street is not paved, the other street adjoining is. One street has a walk and a sewer in it and the other not. One street might have a rock maybe four feet below the surface, while another is four feet above it. One might be filled by soil or ashes maybe twenty years ago, and not being discovered would require a man to put down a foundation wall maybe twenty feet below the earth. Those things cannot be examined without going personally upon the ground

and taking your bearings and your soundings and knowing personally about the location.

Q. Do you know Eighty-sixth street between Ninth avenue and the Boulevard? A. It is an improving location now, very improving.

Q. That block now is practically all built up, is it not? A. Built up by Prague.

Q. Except a few lots on the south side. A. Yes, sir.

Q. About 100 feet front? A. Yes, sir. He bought that property from D. Willis James.

Q. Now let us take that as an illustration. There are some houses on the south side about the middle of that block, and right alongside of those houses there are four or five unoccupied lots? A. Yes, sir.

Q. Now will you appraise the land value of the unoccupied lot upon the same basis as the appraisement of the land value of the occupied lot adjoining? A. Well, hardly. I have always directed the deputies—my idea has been that unimproved property that don't stand in the way of progress and which is held by people who cannot or who are not able to improve, or unimproved property that has no way by which an improvement can be made, by connection with a sewer or in the way of pavement or flagging, and which requires no protection on the part of the city, should not be placed upon the same high basis that improved property should be that has all these improvements and protection. There ought to be a little difference in my judgment.

Q. Then as a matter of fact there is a difference in the appraisement? A. Well, there ought to be.

Q. And vacant lots standing alongside of lots on which there are improvements are assessed lower, so far as the land value is concerned, than those on which the improvements are? A. I think they are as a general thing.

Q. To about what extent—a difference of five, ten or twenty per cent, or what do you suppose the difference is? A. The chances are maybe in some cases fifteen per cent.

A STARTLING DISTINCTION.

By Senator McNaughton—Q. You said you made a distinction in favor of property held by parties who are unable to improve it, as compared with property held by parties who are able to improve it. Why do you do that? A. I say no. If unimproved property stands in the way of progress and is held by parties who are able to improve it, that is one way. If in the other locations where unimproved property has rock upon it and has no sewers, no connections, no pavements or no flagging and no street openings hardly, for that matter, and requires no protection, certainly we can't put that upon the grade of property down town that has all the elements of value.

Q. That is not my question. Do you appraise property that is held by parties who are unable to improve it on a lower basis? A. Sometimes it is done.

Q. Why do you favor that class of property? A. We don't favor it as a special thing, but I take it that unimproved property should not be assessed as high as improved property.

Q. That may be very true; but I couldn't exactly see why you should favor property held by people who are unable to improve it? A. Well, no. There is sometimes property in litigation, property held by miners. The executors having no right to improve it, and where the will might say that they say that they cannot borrow. I have known places in Broadway, where the lease was made for twenty-one years and the property held by the corporation which has to pay the tax, where the ground rent was less than the taxes paid upon the property.

By Senator Fassett—Q. Do you make a distinction as for property held for speculation and kept vacant, and property that is vacant because there is no demand at the time for its improvement; is that what you mean? A. Well, we don't make any reasons. My general directions are to deputies in talking to them, and it has always been the custom of the department not to take and appraise vacant property on the same high basis as improved property, because it don't require the same protection under the law and don't cost us so much.

THE BONNER ESTATE.

Q. Do you remember what the practice of the board was, for instance, with such pieces of land as that which was held by the Bonner estate for a long time on Fifth avenue?

A. That was always assessed perhaps on a basis—I don't think there was any difference hardly—although he held it for a certain price, and held it there for years and years, and no one would ever go anywhere near that price until a millionaire, who didn't consider \$100,000 anything, like C. P. Huntington did, that wanted that particular location, and he did give him his price. At the same time it was not a proper value. Nobody else could have done it. There are not ten men in the city of New York to-day who would have taken it off Huntington's hands after he had made the contract at maybe \$50,000 or \$75,000 of a loss; but there was a man worth maybe \$20,000,000 to \$25,000,000, who wanted that particular location.

Q. Do you remember what the practice was in regard to assessing that particular piece of property? A. It has been always considered to be assessed on a fair basis in proportion to the surrounding country.

Q. You don't remember what it has been assessed at? A. Yes, I can tell you. I should judge about \$400,000.

Q. You wouldn't call that an assessment at eighty per cent of its value? A. No.

Q. Nor sixty per cent of its value? A. Yes, sir; I would, put it up in ordinary time.

Q. It is not fifty per cent for what he got for it? A. No, and he held it there for fifteen years waiting for his price. It would break an ordinary man to do such a thing. Don't take that as an ordinary value or an ordinary piece of property.

By Mr. Ivins—Q. Then he was assisted in holding on speculatively and waiting for his price by the action of the tax department in making those assessments? A. Not by any means.

Q. It did result in an assistance to him? A. Not by any means. It didn't make a particle of difference to Mr. Bonner whether we assessed him \$5,000 or \$3,000. It would not change his ideas of the value at all. He had no idea of selling the property, and didn't want to sell it, and for the purpose of keeping all speculators and real estate men away from him he put a price on it that he didn't think they would ever reach. But he paid \$10,000 or \$12,000 a year to the city for holding it.

By Senator Fassett—Q. Have you any data showing the value of real estate that by law is exempt from taxation? A. Yes, sir; everything.

Mr. Ivins—That can all be put in from the record here.

The Witness—That is a very nice and interesting subject. You people ought to study it.

Mr. Ivins—We will study it with your help now in a few minutes.

Q. That data is printed? A. For every piece of property, yes. It is in the report.

Mr. Ivins—It is right here in the report of the tax commissioners.

The Witness—I think each of you ought to have a report of that kind, because every piece of property in New York is in that report.

By Mr. Ivins—Q. Which one of these reports is that? A. That of 1890.

Q. As a matter of fact, if that property had been built upon and occupied it would have been assessed at a higher rate, wouldn't it? A. Oh, a great deal higher; that is, providing the improvements would add anything to the value of the land instead of depreciating it. If they had put up a lot of tenement houses there, which they had a right to do, we would have had to depreciate it.

By Senator Fassett—Q. What did this man sell at—he sold half of it for how much? A. I think MacRae had it parceled out so that Astor took one part, Huntington took the other, and he got at the rate of nearly a million of dollars. That was the price he put on it fifteen years back. Now consider what this man did in 1869 and 1870. He said this was worth nearly a million of dollars. He has been waiting twenty years to buy it at that price, and in the meantime he has paid the city of New York nearly \$200,000 in taxes.

By Mr. Ivins—Q. But if he had built upon that property dwellings exactly of the kind and character of the other buildings in the neighborhood, he would have paid more than that on that property, wouldn't he? A. Yes, a great deal more, certainly.

Q. Then the city would have been the gainer by his having built in the first instance, in having just so many more buildings, and in the second instance in having just so much more money in its coffers? A. Yes; but that is under his control. We are not obliged to do that.

SENATOR FASSETT LOOKS AT THE CAT.

By Senator Fassett—Q. If it had been assessed at that rate, he wouldn't have been able to hold it, would he? A. We are not putting on the screws that way on the good people of New York.

By Mr. Ivins—Q. You put the screws on to the people who have built houses and on to the rent payer who covers the taxes in his rent, don't you? A. We tried to assess him in a fair way, and there is a difference in opinion between me and the deputy in some of those things. Yes, sir; that is all.

By Senator Fassett—Q. Is not this the unfortunate effect of our system of taxation that it results in a premium upon unimprovement? A. Not at all.

Q. And a burden upon improving real estate? A. No.

Q. Is not that the effect of it all over the state as well as in New York city? A. It is not as far as New York is concerned. There are very few buildings in New York reachable under the present system of transit that we can get at but what we assess in a fair, equitable way. But where we can't reach them, where we can't get at them, and where you people won't give us facilities to get at them—

Q. Don't say "you people" are refusing these facilities, because that may lead to a decided difference of opinion. A. I don't care how we get it.

Q. The legislature did pretty nearly its share in that respect. If Mr. Bonner had had a million dollars' worth of property in the shape of improvements there he would have had to pay upon a higher assessment? A. Yes, sir.

Q. So it seems to me that wherever property is improved that instant an assessor sees it, and as long as it is unimproved he does not see it. In other words, there is always a

premium under our present system of taxation on keeping property unimproved? A. We would rather have them improve it.

Q. You make them pay a penalty for improvements? A. We are not going to be the instruments in anybody's hands for the sake of driving people to what they are not able to do.

Q. Are not you the instruments in the hands of a system that makes people pay a penalty for improvement? A. No, the system is all right. We are not putting things in that way. We have had applications time and time again from people who are down town owners of large pieces of property, where some poor German or poor Irishman had bought a corner property there, and where they wanted to buy him out and where they offered him really more than what the property was worth; but at the same time he had been there and he had been successful there, he didn't know what to do with the money provided they sold out, and they would try to force us in the tax office to take and put that property upon a basis at which they were willing to pay for it, but which was not an honest value, for the purpose of crowding that man out. We have refused in every case to do it. It is the same way nearly all over New York.

THE NEW YORK HOTEL PROPERTY.

By Mr. Ivins—Q. Take a piece of property that is already occupied by a building, but which might be occupied by a very much better building which, because of the character of the neighborhood, if there were a better building on it, would yield a very much higher return; and as an illustration let me ask you if you know the New York hotel—do you know the old New York hotel? A. Yes. Mat Morgan owns that.

Q. How large a piece of property is that on which the New York hotel stands? A. It runs from Mercer street to Broadway, and from Waverly place to Washington place. It is a short block there between Mercer street and Broadway.

Q. Have you ever heard that it has been proposed from time to time to tear down that old New York hotel and put up a new and large and modern hotel on the site? A. Oh, yes. The plans were made for the New York hotel in 1886.

Q. The plans were made? A. Yes, and then the Morgan people got into trouble down in Wall street upon the failure of the Denver and Rio Grande road, and that stopped it right away.

Q. Has your attention ever been called to the fact that even after the plans were made for the building of a new hotel there, the fear of assessment was such as to deter the building of the hotel? A. Who gave you that story?

Q. I ask you if you ever heard it? A. I know it is not so.

Q. Would you be surprised to learn that if a new hotel were put up there at a cost of \$1,000,000, \$2,000,000 or \$3,000,000, including interest and the tax rate, which would be incident to the new improvement, it would be such as to make a profitable return impossible? A. I have never figured on what the income of the property would be or what the cost of the hotel would be; but I know this, that when the plans were made, and right previous to the death of Trenor W. Parks, the line of the tunnel under the Hudson river drawing straight to Broadway would take in a part of the property upon the rear of the New York hotel. I was asked to be the appraiser and I refused; and just as soon as they found that they were going to make some progress with that tunnel they stopped all proceedings in relation to any improvement in that location.

By Senator McNaughton—Q. It was due to that, and not to the statement made by Mr. Ivins? A. Yes. You know it wouldn't do until they had drawn out their lines and found out where the opening was going to come.

By Mr. Ivins—Q. Have you ever heard in any particular case that property has not been improved, that is, an old building torn down and a new building put up, in view of the fact that the net return would be smaller after the new improvements were made than it is with the old building, as incident to taxation? A. Oh, lots of cases.

Q. You have heard lots of cases? A. Lots of cases in regard to where the income in proportion to the improvement to the cost of improvement was much smaller than what it was before; but at the same time we have got nothing to consider about the income. That is not one of the elements.

THE SINGLE TAX ON LAND VALUES.

Q. I know you have not, and I know that is none of your function at all; but we are now examining you as an expert on this general question of the taxation of land values and improvement values, and we want to get your opinion, for instance, in regard to a certain thing that has been urged before the legislature time and time again during the last few years, and that is a single tax on land.

Q. You say that you have heard of ever so many cases? A. Oh, lots of cases.

Q. Now just tell us one, two, three, four, five, six, or a dozen of those cases? A. I couldn't enumerate them because these things are continually in my mind in regard to the good will of property being destroyed by the old building being taken down, and where the cost of the new improvements

would not compensate the parties at all. I have known lots of cases of that kind in my experience.

Q. Have you known that the obligation to pay a very much increased gross tax, which falls as part of the burden on your investment, was one of the deterrents? A. Oh, no. That is only imagination.

By Senator Fassett—Q. High taxes don't affect the value of property? A. Oh, no; people don't stop for improvements in New York to consider about the tax office at all.

By Mr. Ivins—Q. Now let us take the case of the block between Fifth and Sixth avenues and 129th and 130th streets. Are you familiar with that block? A. 129th and 130th streets, yes. That is on the south side. They are in the Philadelphia style. That is the Astor property. Brick buildings there, with an alley way between each one.

Q. Now let us see. On the south side of that street running for 100 feet or so from Fifth avenue, on the south side of the block, which is the north side of 129th street, there are no buildings, are there? A. No, not there; on the south side of 130th street there are.

Q. Then there come, on this same north side of 129th street, eight or ten houses built on the Philadelphia plan, is that so? A. Yes, brick buildings.

Q. And then from those houses, running down to the corner of Sixth avenue, it is vacant again, isn't it? A. Yes, and on the north side of 130th street it is all brown stone houses.

Q. On the north side of 130th street it is brown stone houses, on the Sixth avenue end? A. Yes.

Q. And in the middle of the block there are double houses with alleyways between. A. Yes. That man filled them in in 1869—a man by the name of Hayes built them.

Q. And that entire block belongs to one of the Astor estates, doesn't it, to-day? A. Yes, sir.

Q. Will your books show what the estimated value of the land for purposes of assessment is in the cases where the lots are not built on, and in the cases where the lots are built on? A. They will show the assessed value of both.

Q. So that when we have them here in a minute we will be able to get the exact details of that particular assessment, will we? A. Oh, yes, each and every piece.

By Senator Fassett—Q. Does Mr. Coleman mean that it will be the assessed value of each or the assessed value of both? A. The assessed value of the land and building together, and the assessed value of the vacant lot.

Q. But not of the land on which the building stands? A. Oh, no.

By Mr. Ivins—Q. Is land which is not laid out in building lots appraised on so high a basis as land of equal value which is laid out in building lots? A. That is altogether owing to the location.

Q. What should the location have to do with that? A. It has a great deal to do with it. There is a market value to both; but just as soon as you commence to take what you might call a fair, ordinary value, and just as soon as you commence to take and have a low market or a poor market or a depreciating market, the extremities will feel the effect of it first, and it will take some while before it gets to the center, and where those extreme outlying lands are they will be the first effects of depreciation. We don't propose to put them upon the same basis as property nearer the center.

Q. Suppose we take the north side of East 143d street? A. Between what avenues?

Q. Well, it does not make any difference, any way. I am going to give a hypothetical case. A. One Hundred and Forty-third street is in the annexed district part of it.

Q. I say East 143d street. That is in the annexed district? A. Yes.

Q. Suppose you take a stretch along the north side of East 143d street, and suppose there be four lots laid out distinctly as building lots, each with a parcel number on your books, and suppose adjoining them there be four lots not laid out in building lots, but standing as a single plot and having one plot number in your books, will the assessed valuation of that single plot, including four lots, be in the aggregate as high as the assessed valuation of the other four lots? A. If they both lie upon a level.

Senator Fassett—Other things being equal.

By Mr. Ivins—Q. Everything else being equal? A. Everything else being equal, they should be if they are not.

Q. Is it the practice that they are? A. Right in the midst of improvements of lots laid in lots, or lots laid out in plots, a small parcel of that kind, it is always supposed that the deputies there will put them upon the same basis.

Q. Now, suppose that there were a whole block, of which four lots had been laid out and each of which four lots had parcel numbers in your books, and all of the rest of the block was in one parcel, and all of the things were equal as to valuations, so that one 25 by 100 was equal to another 25 by 100 in that block, would the aggregate assessed valuation of the rest of the block be made on the same basis, the same ratio with the assessed valuations of the four lots? A. You say "all things being equal," and when you say that you cover such a thing that it is almost impossible to take and explain to you or anybody else. They are not all things equal, when you take four separate streets of New

York anywhere, no matter what location you take.

Q. I am talking about the basis, the ratio? A. The ratio should be: If the lots fronting upon the four different sides are assessed in one parcel below what the same aggregate number of lots are assessed opposite, then we are wrong, providing that you can show such a case in our office.

Q. The point that I want to get at is this: I have no specific case in mind? A. I wish you could, providing such a thing exists.

Q. This is a hypothetical question. It is simply for the purpose of getting at the fact whether a practice prevails in your office of assessing lots which are laid off as building lots at a higher rate than unimproved lots which are not so parceled, but which lie in bulk? A. No, it is not a practice. Where they are building lots and parcels siding together it is not a practice; but where there are far numbers that is another matter. There are acres upon acres without a street passing through, with no local improvements, away from all schools and away from all churches where persons are obliged to keep their horse and wagon; there I claim that we have no right; it wouldn't be honest for us, and I would refuse to do it, even if I was ordered to do it.

By Senator Fassett—Q. Where streets have not been laid out, and where maps have not been filed for opening the streets? A. And where maps have not been filed for opening the streets. There I claim that we shouldn't assess them upon as high a basis as we do the property that has all the improvements and all the surroundings.

By Senator McNaughton—Q. Property of that kind is all in the upper part of the city? A. Of course, New York is so laid out by nature that it is obliged to be up there. If it was down here we would be in a bad state of affairs.

Q. In what wards? A. The Twenty-third and Twenty-fourth, and part of the Twelfth ward.

By Mr. Ivins—Q. What is the character of the property lying along the line of 143d street in the annexed district? A. It is according to the location. Along Willis avenue there and Third avenue there, it is very good and improving very rapidly. The line of the suburban rapid transit there is going to open up that section of the city very rapidly. There is no doubt but that property will come into market.

Q. How is it about 138th street? A. 138th street is a better street. It runs across.

TAXING THE HOME SEEKER.

Q. What is the character of the country between 138th street and 143d street? A. It is improving along there. All that section is improving.

Q. Is there any reason why a single lot on East 143d street or a single lot on the south side of 138th street should be appraised much higher than plots of several lots or possibly a whole acre lying between those two streets? A. Well, you might say that perhaps taking the marketable value in ordinary times an acre wouldn't sell so readily as high as what one lot would in that section, because the average man that goes up to that section of the city only wants to buy one or two lots. It is inhabited by a class of people who are driven out of New York and who are seeking for homes up there for dwellings and for investment purposes, and an acre would not sell so readily, thrown on the market without due advertisement, as a lot would.

Q. If a man buys one of those lots and builds a home on it, then he is taxed more for the particular lot on which he has built than if he owned a vacant acre lot in the neighborhood? A. No. We don't say that.

Q. Is not that the result of it? A. No. We say the marketable value. Be sure now to follow the lines. I say the marketable value.

Q. I am not talking about the market value. I am talking about the result of this system on the man who pays the tax? A. I am talking about the marketable value.

Q. How do you get at the marketable value of a plot of three or four acres between 138th and 143d street? A. What it would sell for.

By Senator Fassett—Do you mean if put up lot by lot?

By Mr. Ivins—Q. If it were put up lot by lot, as long as these lines are imaginary, what difference would it make? A. That would be all depending upon whether the average man could go in there and buy; but if there were no sewers, no pavements, no manner of getting at the property, or no manner in which it could be improved at once so as to yield an income, then the chances are that speculators would be apt to buy them. If all the improvements were there, so that the average man could go in and buy one or two lots and improve them, they would sell for more in lots.

Senator Fassett—Mr. Ivins, this seems to be like an inquiry into the practicability of placing all taxation on land values.

Mr. Ivins—No, it is not. It is an inquiry into this: it is an inquiry into the correctness and accuracy of making assessments in this city. It is an inquiry into the question as to whether or not unimproved real estate of equal value with improved real estate should be assessed at a less rate, and whether that is a proper assessment under the existing law. It is a question whether because imaginary lines have been laid down and di-

vided off into lots of 25x100 each, a different rule of assessment should prevail as compared with the four adjoining lots on which imaginary lines have not been drawn.

The Witness—Well, you must show us those cases before you state them. Show us where that was done in our office.

Q. Will you send for the books which will bring out 138th street to 143d street in the annexed district? A. Yes, sir.

Q. Now take this block, 614, between Fifth and Lenox avenues and between 129th and 130th streets, as shown on page 41 of record of assessments, Twelfth ward, vol. 3, 1890? A. Those buildings were built by the Astors. They are three-story brick buildings upon the Philadelphia plan. The lots are 25x99, but the buildings only cover 20 feet of the front and 50 feet deep. They are built for one family each.

Q. Where is the record of those houses on the north side of 129th street in the same block? A. Here (pointing to page 40); it is the same block, 614.

Q. Now will you point out the lots which are built on and the vacant lots? A. These lots from 23 down to 32 are improved, while the unimproved run from between 5 and 19.

Q. Which of those is nearest Fifth avenue? A. Here. Those are improved.

Q. Is not there some unimproved nearer Fifth avenue? A. No. All these are unimproved; but they front upon the avenue.

Q. They front upon Fifth avenue? A. They front upon Fifth avenue and the street b.t.h. You can front them either way you please provided you own them.

Q. From No. 23 to No. 32, inclusive, are improved? A. Yes, sir.

VIOLATING THE LAW.

Q. No. 25 is assessed at \$8,000? A. Yes, sir.

Q. Is that the value of that property? A. It is worth more than that.

Q. How much more than that is it worth? A. That is owing to who would buy it and whether they would buy it for an investment or buy it for a residence.

By Senator McNaughton—Q. What is the fair market value? A. The fair market value of that property, the chances are, would be \$11,000.

By Mr. Ivins—Q. Suppose I told you I had paid Mr. Astor \$1,200 a year for that house, what would the value of that property be on a basis of \$1,200 a year rental? A. It would be a higher rate than my rate would be.

Q. Wouldn't it be very considerable higher than that? A. Yes, that is providing you are picking out a house that is subject to depreciate very rapidly by picking out one right alongside of a vacant piece of property where a big tenement might come up and maybe destroy maybe thirty or forty per cent of its value.

SURE ENOUGH, WHY NOT?

By Senator McNaughton—Q. Why not make the assessment then when the property is depreciated in price? A. We will do it.

Q. But you have done it already? A. But at the same time we are making what we consider an honest assessment now.

By Mr. Ivins—Q. I am talking about something that I know about. I lived in that house for three years and paid Mr. Astor the rent. A. That is all right.

Q. Mr. Astor owns this adjoining property, doesn't he? A. Yes.

Q. Is it likely that Mr. Astor is going to put up a tenement house which will depreciate the value of his other property? A. No.

Q. Then why should you take an apparent possibility which is not at all a likelihood into consideration in fixing the assessment of that property? A. Only because you are like all other people in New York. You know an isolated case, and I know a hundred thousand. You don't know anything about New York. You have one piece that you know something about. I will take you to 50,000 other pieces in New York where you are perfectly blind and tell you something that you don't know anything at all about.

Q. That is what I want you to do? A. I can do that very easily.

Q. That is exactly what I want you to do? A. We have had tax commissioners just like you come in there that knew three or four houses in New York, and they looked at those three or four houses and they thought New York city consisted of what they knew.

MORE VIOLATIONS OF THE LAW.

Q. Here is a block which has on it thirteen buildings? A. Yes.

Q. Those buildings are assessed, five of them, at \$8,000? A. Yes.

Q. And the other eight at \$7,000 each? A. Yes.

Q. Could you buy any one of those buildings in the market to-day for \$15,000? A. No, nor you couldn't for \$20,000, because Mr. Astor doesn't sell property, and you know that.

Q. Assuming that Mr. Astor did sell property, assuming that that property were put up to-day under the hammer in a partition suit on the death of Mr. Astor, what would that property bring under the hammer to-day? A. The chances are it would bring \$12,000.

Q. I see that you have assessed the vacant lot in the center of the block lying to the west of No. 25 at \$3,000? A. Yes, sir.

Q. Assuming that the lot which is built on, No. 25 or No. 23 or No. 19, is of the same value, that would be assessing the improve-

ment at only \$5,000 in each of those cases? A. I think so, yes, sir.

Q. Could either of those houses be put up for \$5,000? A. No.

Q. Could either of those houses be put up for twice \$5,000? A. Oh, yes.

Q. What could they be put up for? A. I would have to take and look into the interior to find that out. I don't know the skeleton of every house in New York; but I know a good many of them.

By Senator Fassett—Q. You know a good many skeletons? A. Yes, sir.

By Mr. Ivins—Q. Now in this particular case is the assessed value of the land as high on those lots where the buildings have not yet been put up as it is on those lots where the buildings have been put up? A. Very near. There is very little difference there.

Q. In this particular case? A. There is very little difference, indeed.

Q. You said you knew of hundreds of thousands of other cases of this kind. Will you tell us some of them? A. No, it would take too long a head. I couldn't go into it. I am so tired of the matter of taxation after twenty years that I talk of everything else except that, only when I am obliged to talk about it.

By Mr. Fassett—Q. Is this a fair sample of about the way values are fixed for the purposes of taxation? A. No, because that is a very improving neighborhood right there, and we can't catch them as fast as it improves. We might take and increase them a \$1,000 every year, and still it is running away from us there.

Q. This is this year's assessment? A. I know it is. The chances are next year maybe that would be \$9,000, because it lies right there north of the park, and the reason why it was not raised last year was this, that there was a probability of the fair coming here and there was a chance that some parts of this land north of the park would be taken for a fair. My ideas of the fair were different from others. I claimed it would destroy all the surroundings, provided it went a good location. Other people thought it would increase it. I thought the improvements that would go outside of the fair, such as booths, wooden buildings, etc., would destroy all those things, and my orders were to deputies to be careful about that property north of the park where they thought of taking the fair.

Q. Your idea was that it wouldn't add to the value of the property? A. That it wouldn't add to the value of the property, that kind of property, no.

ASSESSING AT SIXTY-SIX PER CENT.

Q. On your own figures, this property out there is assessed only about sixty six per cent? A. At the present time it is assessed about sixty-six per cent on what I suppose that property would sell for at the present time.

Q. That is under a forced sale? A. No, I don't say under a forced sale. I say an ordinary value in the market after due advertisement.

Q. I understood you to say in answer to Mr. Ivins's question that under the hammer it would bring \$12,000? A. That is after being advertised properly. That is not a forced sale by any means.

Q. You take a number of sales under the hammer down there and I will guarantee that between 1882 and 1884 fifty per cent of them were forced sales. A. They were not forced; they were withdrawn.

By Mr. Ivins—Q. Now, you just said that Mr. Astor never sold? A. Once in a while he sells, yes.

Q. But the rule is that he does not sell? A. Well, hardly ever. He has sold, of course.

Q. Isn't it almost a saying in this community that the Astors buy and never sell? A. They are not looked upon as people who dispose of real estate after they once get possession of it.

Q. That being the case, how do you get at the market value of any of their property for purposes of assessment? A. By taking the marketable value of the property surrounding it.

Q. Have you the power to exact from them a statement of their rent rolls? A. No.

Q. You have not? A. No.

Q. Don't you think as tax commissioners, being placed in the position that you are, with people who buy and never sell, if you are going to levy a tax properly and fully you ought to be vested with power to learn what the return and revenue of that property is? A. No, sir. It is none of our business.

By Senator Fassett—Q. Wouldn't the income of any property for an average of three or four years be a pretty good basis of appraisal for the purposes of taxation? A. It is only one of the elements.

Q. Is not it one of the very best elements? A. That is according to the location altogether.

Q. Don't you generally try to tax on the theory that railroads charge freight rates about what the traffic will bear? A. No, sir. I can show you property in the Fifth ward—

Q. I thought that was the reason you gave? A. I can show you property in the Fifth ward, in the drygoods district, where the leases were made in 1871, for twenty-one years on a basis of \$15,000 a year, and I can show you adjoining property in the Fifth ward, upon the same streets, same sized buildings, where the leases expired in 1878, and where they were leased for twenty-one

years at one-half. Now, what has the rent to do with it?

Q That is an exceptional case, isn't it? A. No. I can give you thousands of them.

Q Is not that an exceptional case? A. No. Q. Is that so little exceptional that you could state that as a rule? A. I can state it this way, that the Sailors' Snug Harbor and Columbia college leases and all leases of that kind that take in thousands and thousands of lots, if the leases expire in dull times the benefit goes to the tenants, and if they expire in high times the benefits go to the corporations.

Q Those are exceptional cases. They only form a small percentage of the entire value of property in New York city? A. New York is a great city, but it is small in area.

By Mr. Ivins—Q You know the property lying west of Seventh avenue and from Forty-third to Forty-fifth streets, don't you? A. That is Astor property.

Q That is Astor property, too? A. Yes.

Q Do you know the property in the middle of the block on the north side of Thirty-fourth street? A. Between what avenues?

A. Between Fifth and Sixth avenues.

Q That is Astor property, too, isn't it? A. Not between Fifth and Sixth avenues. Between Madison and Fifth it is, on the south side. There are a couple of houses there that belong to the Astors, but they are not between Fifth and Sixth.

Q Did the Astors have some property on the north side of Thirty-third street? A. Between Madison and Fifth, they did.

Q Between Fifth and Sixth? A. No, they don't go between Fifth and Sixth. They do on the north side of Thirty-third street, between Fifth and Broadway.

Q Those are the houses that have the curious semi-circular piazzas or steps? A. Yes, I know them.

Q Now the Astors have some property corner of Madison avenue and Thirty-fourth street and running up Madison avenue, do they not? A. That is the Candier property, and the Astors, yes.

Q Will you send for the book that has got that property, all of those books? A. The Twenty-first ward, yes.

Q Now will you give the names of four or five of the other largest real estate owners in New York city? A. Well, the Reichlanders and the Goelets, and the Remsens and Wendells.

Q Are there some others? A. Well no, not without you strike into the Trinity and Dutch Reform and Sailors' Snug Harbor.

Q The Trinity church? A. Yes, sir.

Q And the Dutch Reform? A. Yes, sir.

Q What is the name of the corporation? A. That is the property around there—St. Paul's.

Q Trinity church is one of the largest owners of real estate in the city, isn't it? A. One of the largest in three or four sections, you know, the Fifth and Eighth wards.

ASTOR PROPERTY.

Q Now to go back to the question of this Astor property, have you any means of discovering even approximately the rental value of property such as that on the north side of Thirty-third street between Fifth and Sixth avenues? A. You could make inquiries if you wished. The deputy can.

Q The deputy can make inquiries? A. Oh, yes.

Q Inasmuch as that property never comes into the market, is not the rental value the best means of determining the assessable value of the property? A. It is one of the means.

Q Is it not the best means? A. No; it is according to the occupant.

By Mr. Fassett—Q What is better? A. It is according to who is the occupant.

Q Tell us a better basis of determining the assessable value of the property than the rental value. A. I can tell you why it shouldn't be a guide at all, if you were going to take and have a gambling house there, that is one thing.

By Mr. Ivins—Q Is it likely that all of Astor's property would be occupied by gambling houses? A. No.

Q Is not that a most isolated case? A. The rental value on Thirty-third street it would be nonsense to take that. There are people there who have been there for years whose families have grown up there, whose businesses are right there, and who don't want to move away from that location, and to others it is away down town, and they wouldn't go there at all or pay half the rent.

Q Is Mr. Astor a philanthropist? A. No.

Q Or does he, as far as you know, exact fair rents for his property? A. I suppose he tries to get fair rents for his property.

Q In exacting fair rents for his property does he take into consideration, so far as you know, the people who have been brought up in each house? A. No, I don't know as he does. I am only taking a fair estimate.

Q You know him as a business man, don't you? A. I don't know him, and I don't want to know real estate owners. I know enough of them already.

Q There is no single way of determining the assessed value of property that is better than to take the rental value, is there? A. It is one of the means.

METHODS OF ASCERTAINING VALUES.

Q Is there any other means better than that? A. It is one of the means.

By Senator Fassett—Q Just suggest some

better basis now than the rental value? A. I will give you one. Take Washington place, where Mr. Vanderbilt lived for years and where he died; people who were surrounding Mr. Vanderbilt and wanted to live near him would pay high rentals there, and just as soon as he died the property lay there vacant and began depreciating and has continued so for years.

Q During the time they paid that rental that was one of the elements for an assessment, wasn't it? A. It would be one of the elements, and then there is the location.

Q Location is one element? A. Yes, sir.

Q Now, name some one better element as a basis of appraisal than the rental value? A. That is only one of the elements.

Q Can you mention one better way? A. The location is a better one.

By Mr. Ivins—Q What does the location have to do with it if the property is never brought into the market? A. I don't care whether it is brought into the market or not. I am not going to look after that. I am going to let Mr. Astor look after his own property.

Q Do you want to go on record as saying that the location of property is a better basis than the rental value for determining the assessable value of property? A. The location is the only basis in estimating the marketable value.

Q Whether it is improved or unimproved or whether it is used for a gambling house or not? A. I don't care anything about that; the location is what controls the market value, and that takes in everything.

Q Are your deputies who are the assessors instructed to make inquiries as to the rental value of properties, such as that particular property of Mr. Astor that we have taken on Thirty-third street? A. They are not instructed directly to make that inquiry; but they are instructed to make all inquiries which bring to their notice all the information that is necessary for them to put on an honest, fair valuation for assessment purposes.

Q We have seen in 129th street that the property is assessed for about half of its actual value in your judgment? A. No, sir. I didn't say that. It was assessed for \$5,000, and it might sell for \$12,000.

Q Would you be surprised to find that taking the rental values of the property adjoining Thirty-third street it is assessed very much below the market value as estimated on the rentals? A. It might be so. I am not surprised at anything in this world. So many things take place every day that I am not surprised at anything.

Senator Fassett—That is hardly a fair position in answering a question.

The Witness—I say I am not surprised at anything. I am not surprised at the assessments or at anything you might show up in our office, only if there is anything wrong I want to hear it.

Q You wouldn't be surprised at anything wrong being shown up in your office? A. Oh it is impossible for me to look over 200,000 items; but if there is anything wrong, I want to know it.

CITY AND COUNTRY ASSESSMENTS.

By Mr. Ivins—Q All this committee wants is to help you in that regard. A. I am much obliged. If there is anything wrong, I want to know it.

By Senator Fassett—Q Do you think that that assessment on the 129th street property is in conformity with the law? A. I do, nearer in conformity with the law than property in any other county in the state of New York so far as that is concerned.

Q You say that is assessed more in conformity with the law than property in any other county in the state of New York? A. Yes, I claim that under the ordinary value that we are obliged to take and put upon the property.

By Senator McNaughton—Q Give us the basis of that statement. A. I claim that the property throughout the state of New York, upon the basis of what property would sell for, taking \$12,000 as the market value, \$5,000 as the assessable value, taking that as a criterion, all throughout the city of New York, that there is no other county that is as high. I am talking now about every section. The farm lands you might talk about; but they are only twelve and one-half per cent of the entire state. You could be putting those things up every year; but I mean taking the villages and towns throughout the state.

Q What is the basis of that statement which you make? A. The basis is that we are higher assessed in proportion to the marketable value.

Q What investigation have you made to verify that statement? A. We are making investigations all the time.

Q When were you in the county of Munroe? A. I was not in the county of Munroe.

Q Were you ever in the county of Munroe? A. No, I don't think I ever was.

Q Were you ever in the county of Orleans? A. No.

Q Were you ever in the county of Erie? A. Yes, I have been in the county of Erie.

Q When? A. Several years ago.

Q You have not been there for ten years? A. No.

Q Were you ever in the county of Cattaraugus? A. I don't know.

Q Then, from personal inspection, you don't know whether your statement is true or not? A. It is not necessary from personal inspection.

Q Answer my question? A. No.

Q Do you know the value of property in the city of Rochester as shown by the assessment roll? A. I only know from what I have heard. I have never examined it personally.

Q You never examined the assessment roll? A. No.

Q You have never seen the assessment roll? A. No.

Q Have you ever seen the assessment roll of Cattaraugus county? A. No.

Q Do you know anything about the rule that guides assessors in the city of Rochester and county of Munroe in assessing property? A. I suppose—

Q It is not what you suppose—do you know? A. I don't know of my own knowledge.

Q These statements of yours are under oath? A. Yes, I know they are.

Q It is not for the purpose of depressing the value of property in New York or of lifting it. It is for the purpose of getting at the mode of assessing property in this city compared with other cities. Your statement was voluntary as to country property? A. Yes.

Q Is not it the fact that as to the mode and manner of assessing property in the fifty-eight counties of the state you absolutely, of your own knowledge, know nothing? A. Oh, don't say that. I know a great deal. I will tell you why I know it. The different corporations in the city of New York, including the Mutual, the Equitable, the Manhattan and the New York, take all those I have gone over; and several years ago we employed two gentlemen to visit the different counties throughout the state and to get sworn statements from the county clerks in the different counties of the assessed values and the market values, and the property that was sold and the property that was mortgaged, and we found in almost every case, and we have had from fifteen to twenty-five in each county, we have found that in no case did they go over sixty-five per cent, and in some cases it was as low as twenty-three per cent.

Q How many years ago is that? A. Four years ago.

Q Have you that statement? A. The corporation counsel has got it.

Q Will you produce it? A. If he has got a copy of it. Willard Brown and Burton Harrison, those were the two men.

Q At whose request was that made? A. It was done at the request of Corporation Counsel Beekman, and they were paid for it. They were paid \$3,000.

Q What was done four years ago I haven't any means of knowing, but I know now the mode of assessment is very different from that? A. That is four years ago, and we presented that case to the state board of assessors, but it was like all other cases; the table was made up before the argument was heard and the table was not changed afterward.

VERIFYING BY OATH.

Q You are not required to verify by oath, are you, your assessments? A. Why?

Q Well, you are not under the law, are you? A. In regard to the assessed values?

Q Yes. A. Our general oath I should say covers all our duties, but in regard to any specific oaths in regard to the market value of real estate, we are not obliged to.

Q You as a commissioner do not verify the assessment roll, do you? A. We certify; that is all.

Q You do not verify it? A. No.

Q Are you aware that in the other districts of the state, or counties of the state, the assessors are obliged under oath to make this return that they have valued that property at the price that it would be taken in exchange for other property? A. Yes.

Q In other words, at its fair market value? A. That is under the oath of '59, yes, that is all right.

Q You are obliged to not take that oath? A. No, the deputies take that I say.

Q They do not take that oath? A. The deputies take that.

Q Not in that form? A. They take the oath that they are obliged to take as a solvent debt due from a solvent debtor.

Q Have you an assessment roll here? A. Yes.

Q Form of oath? A. Yes.

Senator McNaughton—Just read the form of oath, Mr. Ivins, if you have it there. I would like to see it.

Witness—It is in the back part of the book.

Mr. Ivins—The oath reads as follows: "State of New York, city and county of New York, ss.—and this is taken from page 12, being the oath of the assessor who assessed the property on 129th street, which we have referred to—'I, James D. Ames, one of the deputy tax commissioners for the city and county of New York, do depose and say: That the foregoing annual record of the assessed valuations of real estate contains a detailed statement of all the assessable property in the Twelfth ward, east of the Eighth avenue and west of the Fifth avenue, being a part of the district assigned to me by the commissioners of taxes and assessments for the city and county of New York for assessment under their direction; that I have personally examined every house, building, lot, pier or other assessable property within said district; that said assessment roll is set down and given the street and ward map number of said real estate within

said district, together with the name of the owner or occupant thereof so far as the same are known, and also in my judgment the sum for which said property under ordinary circumstances would sell for, and also all other information in detail relative to personal property and otherwise in this ward which said commissioners had from time to time acquired, has been furnished as required by law. Signed, James D. Ames, Deputy Tax Commissioner. Sworn to before me, this eleventh day of January, 1890. Morgan J. O'Brien, Justice of Supreme Court."

Senator Fassett—Does that show that they have fixed the value at what it would ordinarily sell for?

Mr. Ivins—The phrase is: "And also in my judgment the sum for which said property under ordinary circumstances would sell for."

By Mr. Ivins—Q. Now, under ordinary circumstances, Mr. Coleman, and assuming that that particular property on 129th street were not the property of Mr. Astor, and taking into consideration its rental value, we have understood you to say that it is of the value, sales value, of twelve thousand dollars? A. About twelve.

SOMEWHAT MIXED.

Q Then Mr. Ames has made a mistake in his oath, has he not? A. I am a bull on real estate; he might be a bear. I could not say.

Senator Fassett—No; if you are right he must be wrong.

The Witness—No, I do not say I am right.

Q. What right have deputy tax commissioners or commissioners to be bulls or bears on real estate under their oath of office. A. My ideas—I go pretty high on values up there. He might not think the same as I do. I am very glad he don't.

CORNERED.

On the following day Senators Fassett, McNaughton and Mr. Ivins wrestled for a long time with Mr. Coleman to find out how he justified himself in assessing property at eighty per cent of its value, whereas the law requires that it be assessed at its full value. Mr. Coleman had some sort of queer theory that he was bound to take into consideration the possibility that the property might depreciate in value during the year for which the assessment was made. The books were brought in and assessment after assessment was read. Mr. Coleman squirmed, protested, denied. Where it was actually shown that a property had sold for over two hundred thousand which he had assessed at eighty-five thousand, he had the hardihood to insist that it was not worth more than one hundred thousand, and that the fact that it had sold for two hundred thousand had nothing to do with the subject. Then instance after instance was brought up, and he was cornered every time. He was defiant, insolent and illogical, but no process of reasoning and no demonstration brought out by the inquiry could lead him to retreat from his claim that an assessor, sworn to value property at its full value, did not violate his oath by consciously valuing it at eighty per cent of an exceedingly low valuation. Mr. Coleman's exhibition of ignorance, illiteracy, stubbornness and recklessness was probably as notable a one as ever was made by a witness who had taken an oath to tell the truth. Lack of space prevents the publication of this portion of the testimony, but if printed it would merely offer cumulative evidence of the uncertainty and injustice of the present system of assessment.

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For the convenience of persons wishing to send THE STANDARD on trial to their friends, we have prepared recruit subscription books. They are handsomely bound in heavy alligator paper, and sold at prices regulated by the number of blanks in each book.

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Every active worker for the single tax should have in his pocket a recruit subscription book, in order that he may be able to tear out the blanks and order the paper sent to anyone with whom he has been having an argument on the subject. If our friends will use the stubs in the books and keep a record of those to whom they order the paper sent they will be able to follow the matter up and probably make converts. The price of the books is as follows:

Five subscriptions \$1.00
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THE STANDARD,

No. 12 Union square, New York city.

THE FREE TRADE FIGHT.

CROASDALE'S CAMPAIGN.

The campaign for William T. Croasdale is pressed with greater vigor every day. All last week, except the rainy nights, and so far this week, three trucks were on the street every evening, with three more on Saturday, loaded with speakers, who held from three to five open air meetings from each truck. Hall meetings were held at 384 Pearl street, East Broadway and Catherine street, South Fifth Avenue and Fourth street, 475 Pearl street, Eighth avenue and Fifteenth street, 16 Clinton place and 475 Pearl street, and a large open air meeting was held at Paradise park on Monday, the 27th. Among the many speakers were F. A. Herwig of Philadelphia, James McGregor, Thomas F. Wynn, A. J. Wolfe, William B. Estell, Lindley Vinton, Wallace Macfarlane, T. J. Deverall, Henry George, jr., Walter S. Logan, William B. Scott, Louis F. Post, J. A. B. Dilworth, Gilbert D. Lamb, E. Ellery Anderson, A. J. Steers, Seth S. Terry, E. R. Whitney, Calvin Tomkins, Rignal D. Woodford, H. de Forest Baldwin, Thomas Gilligan, William McCabe, G. W. Thompson, J. J. Lovell, J. J. Pender, A. J. Smith, W. B. Jamieson, E. M. Klein, Robert Baker, C. H. Cooke and R. C. Utesa.

Mr. Croasdale spoke at all hall meetings and at the Paradise park open air meeting. On Saturday night over 5,000 people were addressed at the truck meetings. One of the trucks on that night met a Dunphy truck and a challenge resulted in a debate which ended with cheering for Croasdale from the crowd that gathered. A similar meeting with similar result occurred on Monday night. Mr. Dunphy has now come out of his retirement, and is on the defensive.

The campaign in this district is the liveliest campaign in the city, and in the number, activity and devotion of the volunteer workers for Mr. Croasdale, and the effect they produce, resembles that for the mayoralty in 1886.

The truck campaign is to be continued with four trucks the remainder of the week, except on Saturday night, when six or more will go out. The following hall meetings will be held:

October 29.—Cooper Union—H. R. Beekman, Chas. S. Fairchild, Everett P. Wheeler, John A. Mason, Wm. T. Croasdale, Henry George, Thomas G. Shearman.

October 30.—Everett hall, 31 to 35 East Fourteenth street—Henry R. Beekman, E. Ellery Anderson, Wm. T. Croasdale, Lindley Vinton, Walter H. Page, Roger Foster and Louis F. Post.

Brooks's assembly rooms, 361 Broome street—Edward Grosse, F. A. Herwig, James McGregor, H. de F. Baldwin, Louis F. Post, Wm. T. Croasdale and Lindley Vinton.

October 31.—Metropolitan hall, South Fifth Avenue and Fourth street—Arthur Berry, James McGregor, William T. Croasdale, F. A. Herwig, Lindley Vinton and Louis F. Post.

Chickering hall, Fifth Avenue and Eighteenth street—Arthur Berry, Louis F. Post, Thomas G. Shearman, Charles W. Dayton, William B. Hornblower, Rev. J. W. Kramer, William T. Croasdale, Professor H. H. Boyesen, Horace E. Deming and E. Ellery Anderson.

November 1.—Myer's assembly rooms, 392 Bower.—Henry R. Beekman, Lindley Vinton, James McGregor, Roger Foster, Walter S. Logan, William T. Croasdale, Louis F. Post.

At the great county democracy meeting to ratify the nominations for county officers in Cooper union on Wednesday evening Mr. Croasdale spoke, and his speech created a sensation. The big hall was packed, not only every seat being filled, but every foot of available standing room being occupied, and all the aisles being choked up. A list of vice-presidents was read by the secretary and then a long set of resolutions, in which "uncompromising hostility" was declared toward the McKinley act and the federal election bill. After a speech or two had been made and the resolutions were put and passed, the presiding officer, ex-Mayor Grace, introduced Mr. Croasdale as a gentleman who would "speak on federal issues." Mr. Croasdale was at much disadvantage at the outset from hoarseness contracted early in the week in speaking, but as he proceeded his voice grew clearer and stronger. The meeting, he said, was called not merely for the purpose of ratifying municipal nominations. It was a meeting of the county democracy to sustain the position of that party, not only in the city of New York, but in the nation at large.

Hardly had Mr. Croasdale uttered this when his voice was drowned in the roar made by the entrance of a county democracy organization, headed by a brass band, which marched down through the lobby and squeezed its way into the hall.

Mr. Croasdale resumed his speech, but was in a few minutes interrupted by the arrival of another organization. When order was restored he said: "There is an issue dividing the American people as to whether the power of taxation shall be exercised for the benefit of the people at large or for the benefit of plutocrats and politicians." The speaker was thoroughly roused, his voice was strong and he fell upon the McKinley act in this fashion:

"Since the McKinley bill has passed, and you have felt its visible effects, you have received an object lesson in political economy which will teach you that protection is a fraud and a humbug."

There were a number of republicans in the audience, drawn to the meeting to support the county fusion candidates. Most of them sat together to the right of the platform. The others were scattered over the hall. Though comparatively few they were vigorous, so that when the speaker hurled his denunciation at protection and the main part of the audience applauded, these republicans gave vent to a storm of hisses. But that only started the democrats to renewed and louder cheering and there was much confusion.

"Give us local politics!" yelled a voice.

"Down with low tariff!"

"Take that man off! No McKinley bill here."

Finally the chairman came forward and called for order. Mr. Croasdale, he said, being the county democracy candidate for congress from the Seventh district, had been invited to speak on federal issues.

A voice—"Not on the McKinley bill."

Mr. Grace—"Every man has a right to be heard in this country."

More voices—"Go ahead, congressman."

Mr. Croasdale—"I was invited here to speak as a candidate of the county democracy for congress, and, by the Lord, I will not be hissed down."

A tremendous burst of applause greeted this spirited utterance.

A voice—"That's the kind of a man I like."

Another voice—"He won't be put down by Reed."

Mr. Croasdale—"If you elect me to congress I will not be put down by any usurper." [Fresh outbreak of cheers and hisses.] "I have heard enough here to discover that you democrats in this great meeting are ardent supporters of real democratic principles—of the platform here laid down—and that you have found out what a fraud, what a delusion, what a snare protection is."

Again there was a wild confusion of cheers and hisses and Mr. Croasdale retired. Before the noise had subsided Candidates Scott and Goff came upon the platform, at which the hissing ceased, the cheering was prolonged and the meeting was turned into the consideration of purely local affairs.

Mr. Croasdale's campaign committee calls on all single tax men, both in New York and Brooklyn, who are willing to work on election day, to report at the headquarters, northeast corner of Twelfth street and Broadway, at once.

THE NEW YORK WORLD ON CROASDALE.

New York World, Thursday, Oct. 28.

The unnatural and entangling nature of the fusion of politicians upon the local ticket was illustrated by the reception given at the county democracy ratification meeting in Cooper union to Mr. Croasdale, the county democratic and tariff reform candidate for congress in the Seventh district. The republican element predominates in the coalition and the audience in Cooper union were impatient of any exposition of the policy of higher taxation forced upon the country by a republican congress. Mr. Croasdale pluckily asserted his right to be heard, and to present the issue which he represents in the canvass. His knowledge of the subject, his ability as a debater and the pugnacious quality of his courage would render him a valuable addition to the democratic side of the next house.

New York World, Friday, Oct. 29.

THE COOPER UNION INCIDENT.

The extent to which "dead" politics renders the parties in it insensible to the higher principles which they profess to favor is illustrated by the rebuke of the two mugwump journals to Mr. Croasdale for speaking against the McKinley tariff and the force bill at the Cooper union ratification meeting.

This was a meeting of the county democracy, called to ratify all its nominations—federal and state as well as local. Mr. Croasdale is the county democratic candidate for congress in the Seventh district. He was invited to speak upon national issues and was specifically introduced by Chairman Grace for that purpose. But no sooner had he begun than the republican supporters of the fusion ticket hissed him and called for the "local question." Mr. Croasdale persisted and triumphed. He is not the kind of a man to be driven from the utterance of democratic sentiments, either by republican insolence or by mugwump success and indifference. He is a man who would do the party and the country gallant service in the house of representatives. He is not only a sound tariff reformer and a friend of labor, but he is an intelligent and courageous advocate of the causes which he espouses. The Cooper union incident should solidify the democracy of the Seventh district in his favor.

THE NEW FACTOR IN POLITICS.

Memphis Appeal.

Almost every year some one or the other of the old issues are dropped, or crowded out by new ones that spring up and claim attention. The lines change in every contest. We need not mention the prohibition idea that springs up spontaneously every now and then, nor the crusade of those estimable

ladies who attack every camp and convention and clamor for the dear privilege of voting. These, like the poor, we have always with us. Aside from these, there are other issues springing up generally at some times, sporadically at others. There is the silver question, reciprocity, the Chinese question, the eight-hour question, the contract labor question, the anti-lottery question, and several others, all new, real, interesting and of vital importance.

Among the many new issues that are heard of there is none that is backed up by more intelligence, earnestness and disinterestedness than the Henry George theory of the single tax on land values. There is none that seems to be spreading at a more rapid rate or receiving greater attention. In Indiana all other issues seem to have been dropped and the papers discuss no other subject. Freedom in land and freedom in trade belong to the same family, even though separated somewhat, and it is not surprising to see the democrats becoming interested in the subject. So friendly have leading democratic papers of the state been to the new theory that the republicans are making it an issue, and charge that it is a democratic policy. The Indianapolis Sentinel, a leading democratic paper, replies with a tu quoque argument claiming that the republicans are as deep in the mud as the democrats are in the mire, and points out the fact that the G. O. P. has nominated for congress in the southern portion of the state two candidates who are avowedly single tax men. In New York the county democracy has nominated William T. Croasdale, one of the leading single tax advocates of the country, and who has long been the editor of THE STANDARD, Henry George's paper. Of the contest in the Seventh district, the Saturday Globe has this to say:

In the Seventh district there are two democratic candidates, one of them the present representative, Dunphy, who is unfit to be either a candidate or a congressman, and utterly discreditable in every way to the great and populous district in which he is the Tammany nominee. The district is so strongly democratic that it is not deemed possible to elect a republican, even with two candidates in the field. Accordingly, the county democracy organization has nominated Mr. William T. Croasdale as its candidate. It would be difficult to select a man better fitted for the congressional service than Mr. Croasdale. Familiar during all his life with the public questions now claiming attention, with a mind whose activity leaps all barriers and finds itself equally at home in many fields, with a facility of vigorous expression, whether with the tongue or with the pen, and with an utter horror of shams and demagogism, Mr. Croasdale would be an ideal congressman. Sometimes these very qualities, however, do not count when it comes to an exciting electoral contest. Such a man is not likely to temper the political wind to any shorn lambs. He is likely to speak his mind with almost as perfect freedom when he is a candidate as when he is using his pen in newspapers, or his tongue at public gatherings.

Conceding Mr. Croasdale's views on the single tax question, or rather confessing them, the Globe declares that it is the duty of intelligent and earnest men who are democrats from principle and not from a desire for spoils, or from policy, to do their part in making Mr. Croasdale's calling and election sure.

Well, this is a world of change and the wisest know not what a day may bring forth. Certainly it is obvious that the apostles of the new crusade are making themselves felt in the politics of the country.

WARNER'S CAMPAIGN.

Meetings are held all over Mr. Warner's district, and an educational campaign is being carried on. The district, however, is so overwhelmingly democratic that Mr. Warner's election is assured.

TOM L. JOHNSON'S CAMPAIGN.

All reports that come from Cleveland relative to Mr. Johnson's campaign are very satisfactory. Mr. Johnson is making a splendid fight. The republican newspapers keep on denouncing him for a free trader, a single taxer, a Henry George man and all that's awful, but notwithstanding this his popularity is steadily increasing. A correspondent sends us the following interesting notes relative to Mr. Johnson's campaign:

CLEVELAND, Oct. 31, 1890.

When Tom L. Johnson, the democratic candidate for congress in this, the Twenty-first district, challenged his opponent to a series of public discussions it was thought that Mr. Burton would not dare meet him; but his party was compelled to bolster him up to the conflict, and the first of a series of debates agreed upon came off this evening in presence of an audience of fully 5,000 people, presumably about equally divided between the political friends of both contestants. Each debater appears to be endowed with lung power enough to make himself heard at the extreme border of the vast hall, and if the demonstrations of approval or disapproval could have been any evidence of the way the audience felt upon the rounding up of a particular sentiment the free traders had it by more than a thousand voiced plurality.

Mr. Burton, the closely read lawyer and ex-divine, who is endeavoring to bolster up the interests of protected monopolists and trusts, has been schooled in his profession to

make the wrong side appear the right; in his effort this evening he gave himself entirely away in several instances wherein his own followers could not even give him an approval cheer. He eloquently began one of his arguments by an allusion to the vast increase of population in Cleveland and the rare and substantial improvements she has made under a protection tariff—how she had left the cities of Buffalo, Rochester, Pittsburgh, Detroit, and many others, far behind her. Mr. Johnson, close on the heel of such flattering epithets, came back with the fact that our city for its intermediate position between the coal and minerals underlying the soil, together with its healthful as well as delightful position, has thrived in spite of all laws, but, said he, in view of all this benefit derived from high protective tariffs, what is the matter with those other cities Mr. Burton has relegated to the background. Is a high tariff good for Cleveland and not for all these other cities?

Mr. Burton made a beautiful figure of Cleveland as on the base of a half circle with all the vast resources of a productive farming country east, south and west of us. Mr. Johnson said that we could make a perfect circle by extending our trade north and forming a ring more profitable and desirable by all of us. He contended that the free trade of our own land, spread over so vast an area and so varied in climate, had demonstrated in the prosperity of the country what commerce and free intercourse could do for us, and if it was so successful why not extend it to an unlimited degree and not cripple the enterprise of a country with hidden laws that go far toward hindering its triumphal progress to outstrip the world in everything that makes a nation prosperous and happy.

Oct. 25.—We had the second of our series of debates between the candidates for congress last evening, and Tom Johnson leads the masses as if by the power of magic. Burton is no match for Tom in an off-hand tussle of this sort; he cannot catch the popular favor to do his best. His attempts at oratory to win by appeals for sympathy are like his appeals to a jury when he is on the wrong side of the case. It don't take with the masses outside the rail. At every corner Tom has him on the hip, and it is now said that the republican leaders are striving for some method to declare the debates off, as they fear their cause is gaining nothing.

Just now, on the eve of the election, Mr. Johnson's enemies are doing their best to bring him into a wrong light respecting some improvements on lines of street railways in which he is interested. The Cleveland Leader, in its last throes of despair, appears to treat this personal business matter of Johnson's as the best method of drawing votes away from him in a ward that is strongly democratic. It is evident that such methods cannot win.

GEORGE F. MARSHALL.

FROM BILLY RADCLIFFE, S. T.

HE GETS HOME AFTER SPEAKING IN FORTY-THREE TOWNS IN NORTHEASTERN OHIO—NOTES ABOUT JOHNSON, HARTER AND MCKINLEY—GOOD STRONG FREE TRADE TAKES.

Billy Radcliffe, S. T., Youngstown.—I am home again. I closed the season at Wooster last Monday night, and coming home I find the McKinley bill has been at work on my mother-in-law, and has done what I couldn't do—got her on the fence. And from the way she talks she will soon be a free trader. She says she is cutting her wisdom teeth, and I guess she is.

Coming through Mr. Harter's district I find he is all right for a large majority. He is stumping the district, and explaining the tariff question in his own convincing style, showing the people how the monopolist uses it to rob labor.

In McKinley's district I found Reed, Blaine and McKimley billed like a circus, but Warwick will carry the district if the republicans don't turn the heads of the workmen by their donations of silk hats and free railroad rides. They are running excursions from outside districts, and in a great many cases they give tickets free to democrats to get them to go along and swell the crowds at these meetings. While at Wooster I heard a great deal of talk about a free train from Mansfield to Canton, seventy-five miles, passing through seven good towns, to swell the crowd for Blaine and McKinley at Canton.

The Johnson-Burton debates are drawing large crowds in Cleveland, and papers containing accounts of the debates are in great demand. Mr. Johnson has certainly got the best of Burton, as the Leader (rep.) makes long comments patching up Burton's side and following with a garbled report of the debates.

The Leader's editorials on single tax Georgeism and free trade are wild, and make the people cark, even here in Youngstown, seventy miles away, and the discussion that it brings out is sure to do good.

I find in looking over my season's work I have visited forty-three towns and cities in northeastern Ohio and western Pennsylvania, and have sown seed that will certainly bear fruit.

In one town my talk suited the mayor so well that he wanted me to stay another night and would let me work license free, and when I told him I could not spare the time but must go to the next town in order to

make a certain place for Saturday, he said he would be there ahead of me. And he was, and the result of it was that I sold and talked in the next town to a large crowd, license free.

I must say that good strong free trade talk takes with the people, and the sooner the democratic party finds its out the better.

MINNESOTA.

THE DEMOCRATS HANDLE THE TARIFF GINGERLY, BUT THEY ARE BECOMING BOLDER.

E. Herrmann, St. Paul.—The battle of free trade versus protection is now going on in full activity in this city, and it is interesting to observe the interest taken in the discussions by the laboring people. They feel the arguments presented by the democrats bear out the late experience of the McKinley bill. I urge some of the speakers to be as radical as possible in denouncing the tariff system as an absolute robbery. A few nights ago at a democratic meeting H. C. McCarty, the president of the single tax club, said "that the whole system of the tariff should be abolished so as to leave no room for argument on this question in the future. This may not," he said, "be democratic doctrine, but it is my individual conviction that as long as there is a speck of this system left on our statute books it will be used for the purpose of deceiving the people and furthering class legislation." This brought down the house in a long and hearty applause. With such evidences I cannot understand why the democratic speakers do not take a more advanced stand. However, as the battle goes on, the speakers get bolder, and occasionally I hear some say that the tariff is a robbery, and always with good response from the audience.

Dr. Fish, editor of Great West, the Farmers' alliance official newspaper of this date, says, in a conversation with me, that he estimates the alliance vote of this state from 40,000 to 50,000, and that four out of five votes are from republicans. If this is so, then good-by to the boddiers and McKinleyism in this state; and there will be no doubt that the democrats will carry Minnesota by a majority of from 8,000 to 10,000.

Our single tax meetings are arousing the interest of the people. We received an invitation from the St. Andrew's society of this city to discuss the single tax at their next meeting, November 7. We accepted, and shall be on hand.

A FREE TRADE CONGRESSMAN.

William M. Callingham, Camden, N. J.—As an evidence of the steady movement of the democratic party toward free trade the following letter from the democratic candidate for congress in this district will be of interest. It was sent in reply to an inquiry of the club who desired to endorse his candidacy if he would give them a fair expression of his opinion on the tariff. That he has done so you can judge for yourself:

MILLVILLE, N. J., Oct. 10, 1890.

William M. Callingham, Esq.—Dear Sir: Some ten days ago I received a letter from you asking some pertinent questions in which we are all interested. The newspapers are so full of literature on political economy that it would seem almost easy to lay a plan of equitable taxation, but our people in power care more for place than public weal. The history of the Roman empire gives us all that can be said on the subject. She was the most successful when the burdens on the people were the lightest. Taxes should be laid on those most able to bear them. Protection is a flattering delusion. No class of citizens can receive special protection except it be at the expense of other citizens. I said in Camden the other night that "I want the time to hasten when exchange and social intercourse will be as free throughout the world as it is between Camden and Philadelphia." Hastily and truly yours, WILLIAM L. NEWELL.

This utterance we think is as candid and good as that of any candidate before the public for congress who is not a single taxer. At our meeting last evening we adopted proper resolutions congratulating him on his fearlessness of expression, endorsing his candidacy and pledging him our support.

QUESTIONS FOR SENATOR INGALLS.

THEY WERE ABOUT THE TARIFF AND WERE PUT BY FARMERS, BUT HE WOULD NOT ANSWER THEM.

Hutchinson, Kan.—October 23 was an exciting day in this city. Great preparations had been making by the republicans to have a large crowd to hear the celebrated Kansas senator, the Hon. J. J. Ingalls, who was thoroughly advertised to speak in the afternoon. Train loads of people came from all directions for from thirty to fifty miles to see and hear the distinguished orator. Rumor says the people got free rides on the cars to insure a crowd. The republican papers claim 15,000 in the procession, but by actual count of four individuals there were a little less than 1,000.

The Citizens' alliance club of this city had prepared a list of questions for the senator, and they were handed to him on the speaker's stand, but he made no reference to them. He said he voted for the McKinley bill because it was a republican measure. He evaded the discussion of economic questions and frittered away his time on matters of little or no interest. The following is the list of questions proposed:

1. Is the tariff a tax? If so, who pays it, the foreigner or the consumer of the goods?

2. Does the tariff tax raise the price of goods? If not, how does it protect? If it does, it must correspondingly lessen consumption, and, if so, how can it increase work and raise wages?

3. Is not a tariff tax a violation of the principles of liberty? Does it not make it a crime for people to do with their own as they please?

4. Has the public a moral right to take the earnings of individuals away from them in taxes?

5. If the tariff is a tax upon articles of consumption, and if people pay it in proportion to the amount they consume, is it a just system of taxation?

6. Should a poor man supporting a family of ten be compelled to pay ten times as much for the support of the government as the rich man with only himself to support?

7. Should people be taxed in proportion to their wealth or in proportion to the value of the privileges or natural opportunities in the shape of lands, mines, etc., granted to them by the people?

8. Is it not the natural effect of the tariff system of taxation to make the rich richer and the poor poorer? and is not this condition of the people being brought about with great rapidity in this country?

9. Ought not the president of the United States to be elected by the popular vote, and the United States senators by direct vote of the people of each state?

10. Is it not the chief object of the Lodge federal election bill to enable the republicans to keep in power by counting themselves in whether they have a majority of votes or not?

If Mr. Ingalls had answered the above questions he would not have had time to discuss the old war issues?

J. G. MALCOLM.

AN ELOQUENT STORY.

THE GOODS FOR THE POOR TAXED HIGH—THE GOODS FOR THE RICH TAXED LOW.

A prominent business man of New York city submits the following table of prices on familiar commodities arranged so as to be readily understood by those who are not acquainted with technical terms:

Article.	Old rate percent.	New rate percent.
Cotton corduroy	35	75
Fine cassimere	48 1/2	60
Sealskin sacques	30	20
Silk plush to imitate seal sacques	50	110
Woolen used by the workman	80	110
Fine broadcloth used by the rich man	50	60
Cotton velvet	40	80
Silk velvet	50	50
Cotton laces and handkerchiefs	40	60
Silk laces and handkerchiefs	50	60
Silk striped cotton sleeve linings	35	100
Silk sleeve linings	50	50
Cheap black alpaca	60	100
Black silk	50	50

The above table tells an eloquent story of injustice and oppression. Let us examine it together and thoroughly understand its meaning.

NEEDS NO COMMENT.

AN ADVERTISING CIRCULAR WHICH DRAWS ITS OWN MORAL.

TO THE TRADE.

The tariff act, which goes into effect on October 6, 1890, SUDDENLY ADVANCES THE DUTY ON

MUSICAL INSTRUMENTS, PARTS THEREOF AND STRINGS, FROM 40 TO 100 PER CENT ABOVE OLD RATES.

This, combined with a steady rise in the European cost of goods for some time back, absolutely compels all importers to advance their prices.

Various American made goods are also affected, because of higher duties on imported material, parts, etc., used in their construction.

At a large meeting of the wholesale houses of New York, Boston, Chicago, Cincinnati, St. Paul, etc., the question as to how and when to advance prices was fully discussed, and it was UNANIMOUSLY decided to make the necessary advance AT ONCE, AND TO ALL DEALERS WITHOUT EXCEPTIONS.

Any other plan would demoralize the trade. A state of unsettled market prices would be worse than a decided and stable advance.

We, therefore, notify you that all orders received by us after October 6 will be filled at prices in accordance with the new tariff. EXCEPTIONS CANNOT BE MADE.

Dealers will do well to MARK UP THEIR GOODS ACCORDINGLY.

Respectfully,

THOMPSON & ODELL,

October 4, 1890,

Boston.

THAT'S ABOUT WHAT IT MEANS.

Boston Globe.

The Springfield Union (rep.) confesses that New England has yielded the moral advantages for the good of the whole country. That's a mild republican way of saying that New England has been thrown down and stamped by the Pennsylvania-Ohio set of theorists who have been running things in Washington.

SINGLE TAX NEWS.

THE SINGLE TAX PLATFORM.

ADOPTED BY THE NATIONAL CONFERENCE OF THE SINGLE TAX LEAGUE OF THE UNITED STATES AT COOPER UNION, NEW YORK, SEPT. 3, 1890.

We assert as our fundamental principle the self-evident truth enunciated in the Declaration of American Independence, that all men are created equal and are endowed by their Creator with certain inalienable rights.

We hold that all men are equally entitled to the use and enjoyment of what God has created and of what is gained by the general growth and improvement of the community of which they are a part. Therefore, no one should be permitted to hold natural opportunities without a fair return to all for any special privilege thus accorded to him, and that value which the growth and improvement of the community attach to land should be taken for the use of the community.

We hold that each man is entitled to all that his labor produces. Therefore no tax should be levied on the products of labor.

To carry out these principles we are in favor of raising all public revenues for national, state, county and municipal purposes by a single tax upon land values, irrespective of improvements, and of the abolition of all forms of direct and indirect taxation.

Since in all our states we now levy some tax on the value of land, the single tax can be instituted by the simple and easy way of abolishing, one after another, all other taxes now levied, and commensurately increasing the tax on land values, until we draw upon that one source for all expenses of government, the revenue being divided between local governments, state governments and the general government, as the revenue from direct taxes is now divided between the local and state governments; or, a direct assessment being made by the general government upon the states and paid by them from revenues collected in this manner.

The single tax we propose is not a tax on land, and therefore would not fall on the use of land and become a tax on labor.

It is a tax, not on land, but on the value of land. Thus it would not fall on all land, but only on valuable land, and on that not in proportion to the use made of it, but in proportion to its value—the premium which the user of land must pay to the owner, either in purchase money or rent, for permission to use valuable land. It would thus be a tax not on the use or improvement of land, but on the ownership of land, taking what would otherwise go to the owner as owner, and not as user.

In assessments under the single tax all values created by individual use or improvement would be excluded, and the only value taken into consideration would be the value attaching to the bare land by reason of neighborhood, etc., to be determined by impartial periodical assessments. Thus the farmer would have no more taxes to pay than the speculator who held a similar piece of land idle, and the man who on a city lot erected a valuable building would be taxed no more than the man who held a similar lot vacant.

The single tax, in short, would call upon men to contribute to the public revenues, not in proportion to what they produce or accumulate, but in proportion to the value of the natural opportunities they hold. It would compel them to pay just as much for holding land idle as for putting it to its fullest use.

The single tax therefore, would—

1. Take the weight of taxation off of the agricultural districts where land has little or no value irrespective of improvements, and put it on towns and cities where bare land rises to a value of millions of dollars per acre.

2. Dispense with a multiplicity of taxes and a horde of taxgatherers, simplify government and greatly reduce its cost.

3. Do away with the fraud, corruption and gross inequality inseparable from our present methods of taxation, which allow the rich to escape while they grind the poor. Land cannot be hid or carried off, and its value can be ascertained with greater ease and certainty than any other.

4. Give us with all the world as perfect freedom of trade as now exists between the states of our Union, thus enabling our people to share, through free exchanges, in all the advantages which nature has given to other countries, or which the peculiar skill of other peoples has enabled them to attain. It would destroy the trusts, monopolies and corruptions which are the outgrowths of the tariff. It would do away with the fines and penalties now levied on anyone who improves a farm, erects a house, builds a machine, or in any way adds to the general stock of wealth. It would leave everyone free to apply labor or expend capital in production or exchange without fine or restriction, and would leave to each the full product of his exertion.

5. It would, on the other hand, by taking for public use that value which attaches to land by reason of the growth and improvement of the community, make the holding of land unprofitable to the mere owner, and profitable only to the user. It would thus make it impossible for specu-

lators and monopolists to hold natural opportunities unused or only half used, and would throw open to labor the illimitable field of employment which the earth offers to man. It would thus solve the labor problem, do away with involuntary poverty, raise wages in all occupations to the full earnings of labor, make overproduction impossible until all human wants are satisfied, render labor-saving inventions a blessing to all, and cause such an enormous production and such an equitable distribution of wealth as would give to all comfort, leisure and participation in the advantages of an advancing civilization.

With respect to monopolies other than the monopoly of land, we hold that where free competition becomes impossible, as in telegraphs, railroads, water and gas supplies, etc., such business becomes a proper social function, which should be controlled and managed by and for the whole people concerned, through their proper government, local, state or national, as may be.

SINGLE TAX LEAGUE OF THE UNITED STATES.

NATIONAL COM., 12 UNION SQUARE, NEW YORK, Oct. 23, 1890.

The national committee is circulating a petition asking the United States house of representatives to appoint a special committee to make inquiry into and report upon the expediency of raising all public revenues by a single tax upon the value of land, irrespective of improvements, to the exclusion of all other taxes, whether in the form of tariffs upon imports, taxes upon internal productions or otherwise. It will send blank petitions on application to any address, and single tax men are urged to obtain petitions and solicit signatures as a most convenient and effective way of starting the discussion of our principles.

It has also taken up the newspaper work of the Memphis committee, and is now engaged in circularizing newspapers in every state, calling their attention to the widespread interest now shown in the subject of the single tax, and urging that they call on the press companies supplying their ready prints and plates for single tax matter.

Subscriptions toward expenses of this committee's work for the week ending October 23 are as follows:

Through J. Warburton, Springfield . . . \$1 00
Through Geo. G. Madison, St. Paul . . . 12 00

\$16 00

Subscriptions previously acknowledged in THE STANDARD . . . 970 40

Total \$986 40

Cash contributions for the week are as follows:

Fisher and Lindlau, New York city . . \$ 50
H. C. C. Schakel, Indianapolis, Ind. . . 25
Owego single tax club, Owego, N. Y. . . 2 00
W. W. Colfax, Wauwatosa, Mich. . . 12
Miss H. T. Paul, Philadelphia, Pa. . . 10 00
Through T. Fisher, Snaker Station . . 5 00
C. G. Back, Chicago, Ill. 10 00

\$27 57

Contributions previously acknowledged . . . 616 63

Total \$644 50

The enrolment now stands as follows:

Reported last week 91,168
Signatures received since last report 396

Total 91,564

For news budget see "Roll of States."
GEO. ST. JOHN LEAVENS, Secretary.

SINGLE TAX LETTER WRITERS.

THERE ARE IN AMERICA WOMEN AND CHILDREN DYING WITH HUNGER—WITH HUNGER MADE BY THE LAWS—WORK WITH US AND WE WILL NOT REST TILL WE HAVE REPEALED THOSE LAWS.

In the Indiana campaign we have a chance for good practical work. The republican papers and orators all charge the democrats with favoring the single tax, claiming that it is good democratic doctrine and that it will increase the farmers' taxes and exempt the city men. As the majority of the democratic editors and speakers don't know just what the single tax is, they are at a great disadvantage. We should endeavor to write at once to all the papers who have misrepresented us, asking the publication of the single tax platform, or of short letters advocating or criticizing it, as being not only just but politic. See STANDARD, October 22, for brief extracts from the following Indiana papers: Goshen Times, Brookville American, Kendallville Standard, Anderson Herald, Union City Times, Columbus Republican, Muncie Times, Newcastle Courier. We can also try:

Rev. Justin D. Fulton, D. D., 255 Carlton avenue, Brooklyn, N. Y.—Is having the single tax recommended to him strongly. If we also urge it he may be converted.

Eugene V. Debs, editor Locomotive Fireman's Magazine and grand secretary and treasurer of the B. L. F., Terre Haute, Ind.—Able, eloquent, a fearless champion of the rights of labor, Mr. Debs is immensely influential among all railroad men. He is said to be fully ripe for the single tax.

Times, Brooklyn, N. Y.—Republican, believes in reciprocity, is fair, liberal, outspoken and honest. If approached properly

would work for the abolition of personal property taxes.

Beacon (pro.), Springfield, Ohio.—In an editorial attacking the single tax, September 9, says: "There is no reason under the sun why A, who owns a million dollars' worth of buildings on a little lot of ground in the heart of a city should pay no more taxes than B, who owns a little home in the suburbs with a piece of ground of equal size; or why C, who carries on a dry goods store doing a million dollars' worth of business a year, but owns no land, should pay no taxes at all."

H. A. Cary, managing editor Time, Chicago, Ill.—Able, fair, and since his recent assumption of the management has opened the columns of the Times to several single tax letters. Is suspected of having seen the outlines of the cat.

Citizen, Brooklyn, N. Y.—A few Sundays ago published a page illustrating the advance of the movement in Brooklyn. Since then a few letters. A request for editorial discussion would have weight.

Rev. Arthur B. Conger, Bryn Mawr, Pa.—Advocates giving all workmen two weeks' vacation each year. Sees matters are wrong and is seeking the remedy.

Charles W. Humphrey, Bryn Mawr, Pa.—Assessor, landowner and republican. As assessor he is sworn to assess all property at its actual selling value, but he don't. Invite his attention to the accruing advantages to Bryn Mawr if he assesses land held by speculators at its full value.

Please don't forget to send in the names of your local assessors and a synopsis of your tax laws.

W. J. ATKINSON,
Box 271, Haddonfield, N. J.

NEW YORK CITY.

THE ROOMS OF THE MANHATTAN SINGLE TAX CLUB DESERTED—A PROCLAMATION.

About 10 o'clock last Thursday evening a lone, lorn member of the Manhattan single tax club looked up at the windows of the club house. Everything was as dark as a dungeon, excepting a dim light in the hall way. He slowly wended his way up the stoop, applied his key to the door and entered the hall way. His footsteps gave back a hollow echo. He opened the door leading into the main hall and peered in. It was as black as a cave. He made his way down stairs into the billiard room. Darkness only was there. With a sigh he slowly made his way upstairs again to the main hall, and stood there awhile, wrapped in thought. Breathing a second deep sigh, he started for the front door. Something in large letters on the bulletin board attracted his attention, and he stopped to read it. It was this:

PROCLAMATION.

The social Thursday meetings are postponed until after election. We are out electing William T. Crossdale to congress.

THE AGITATION COMMITTEE.

Benjamin Dobbin, chairman; E. M. Klein, secretary.

And so it is. The only member who has been reported as having visited the rooms during the past week (excepting on last Sunday afternoon and evening) is John Brown, who, in a moment of absent-mindedness, went to the rooms of the club instead of to Mr. Crossdale's headquarters. It is said that he will be forgiven for this lapse, but he must not let it occur again until after election.

For the information of inquiring friends THE STANDARD is asked to say that the headquarters of the membership of the Manhattan single tax club, until Tuesday, November 4, is on trucks, and in halls, and in houses in the Seventh congressional district.

While the members of the club are forgetting all about their comfortable rooms, our friends elsewhere still keep them in mind. There have been so far about forty pictures sent in, in answer to the request of the house committee. It is to be hoped that those who attended the conference will not neglect to send in their photographs.

Julien T. Davies's lecture has been postponed until after election.

The Phoenix labor club, composed of metal polishers and platers, gave a ball at the Lyceum opera house last Saturday evening. The proceeds of the affair go into the sick and death fund of the club.

BROOKLYN.

JAMES MCGREGOR TALK ON THE TARIFF.

W. F. Withers.—The audience at Avon hall last Sunday night was treated to some excellent music. In opening the meeting Mr. Thompson took occasion to inform the audience that the Brooklyn single tax club was a non-political organization, and not like the average politician, afraid to tell the truth. That it stood for free trade without any limitation or palliation.

Mr. James McGregor, president of the Standard single tax club of Jersey City, was the lecturer for the evening and his subject the tariff. He took the logical position that if protection is a good thing, then a good deal of it is better than a little. "If a thing is good," said he, "then let us have all we can get of it; but if it is a bad thing, then let us get rid of it altogether." He met protectionists' theories with such hard, stubborn facts, that they must have sent a cold chill through any advocates of protection who were present.

After demolishing the protective theory, he invited questions, which he answered as fast as they were asked. At the last business meeting of the club the platform adopted by the conference was ratified.

Another informal reception will be given at the club house next Wednesday evening.

The quartette who so kindly furnished the music on Sunday evening will be there, and we hope to have the Rev. William E. George with us on that occasion.

NEW YORK STATE.

William Mincham, Owego.—At a meeting of the Owego single tax club, held on Friday evening, 17th, we collected \$2, which I have sent to the national committee as part payment of our dues. Since the conference we have been encouraged to renewed activity, and hope during the coming winter to be able to do good work for the glorious cause, and wish to be enrolled as members of the league. We heartily indorse the action of the conference and think the platform is perfect.

Our club has sustained a serious loss in the removal of our secretary, Mr. J. M. Wilson, to Coshanton, Crawford county, Penn., where he has secured an important position in a creamery. Our club voted him a unanimous vote of thanks for the good work and zeal which he has shown while among us.

PENNSYLVANIA.

SUBSCRIBING TO THE NATIONAL COMMITTEE'S WORK.

H. T. Paul, Philadelphia.—I inclose ten dollars toward the fund of the Single tax league of the United States. After New Years I will add ten more. Rejoicing in what has already been done and hoping for more abundant fruit in the future, I beg to remain a most sincere friend of the cause.

S. T., Harrisburg.—At the session of the American federation of labor, held here during the week commencing October 20, the delegates adopted a resolution indorsing what they called the Henry George principle of taxation.

ILLINOIS.

WOMEN SUFFRAGISTS ARE GROWING INTERESTED IN THE SINGLE TAX MOVEMENT.

Warren Worth Bailey, Chicago, Oct. 24.—Our club had a rare, and a rather unexpected, treat last night in the form of an address by Mrs. Mary A. Ahrends, vice president of the Cook county equal suffrage association and one of the most brilliant leaders in the woman's movement. She said in opening her address that she visited the single tax club for the purpose of inviting it to meet with the organization which she represented, in order that a better understanding might be reached and a community of interest established that would redound to the advantage of both. She alluded to the fact that women were comparatively uninstructed in economics, but, in anticipation of the duties that would devolve upon them as citizens, induced with their rights as such, it was their ambition to qualify themselves in all ways; they desired to be instructed in all things relating to the science of government; and it thus happened that she was there to seek a meeting where in our views could be presented and discussed, and perhaps a basis reached for mutual work.

This proposition was received with unmistakable favor by the club, and her subsequent remarks on the question of equal rights were most heartily received.

Mr. Furbish opened the discussion with a few well chosen remarks, and a motion to appoint a committee to arrange for the meeting suggested by Mrs. Ahrends. This was adopted, and Messrs. Furbish, McFarlane, Irwin, Ripley and Brown were named. It is understood that the proposed meeting will occur early next month.

Miss Leonora Beck and others spoke in support of Mrs. Ahrends's views.

Among our visitors on this occasion were Mr. A. O. Pitcher of Mt. Pleasant, Iowa, and Mr. Charles Newburgh of Washington city.

Next Thursday evening Mr. Benjamin Reese, C. E., will speak on "The Railroad Problem." November 6 Mr. Charles Newburgh of Washington city will speak on "The Malthusian Theory: the Paradox of Over-Population and Over-Production." Other good speakers will be announced later on.

Mr. John Z. White spoke before the Social science club on Wednesday evening. Mr. Edward Osgood Brown will address the same club next Wednesday evening. Our speakers are in greater and greater demand and everywhere there are multiplying evidences of growing popular interest in our great reform.

I am informed that a club will be organized at Peoria soon.

Ernest J. Foord, Chicago.—I inclose ten petitions gathered up by yours truly during various business trips around Chicago and adjacent suburban towns.

I find that the McKinley bill is causing many of my protectionist republican friends to weaken in their ardor, and I am positive of making several converts to our cause, whom I had heretofore labored with, as I thought, in vain; and they have begun to ask for single tax literature when before they "hadn't the time," etc. And I furnish it forthwith, for I always "go loaded" and pre-

pared. So the old adage proves true in this case, that "there's no great loss without some small gain."

It seems to me that THE STANDARD gets better and better every issue, and if every single taxer devours its contents as eagerly and enjoys it as much as I do, that there are many hearts made happy by it.

J. M. Place, Chicago.—I herewith inclose my weekly report—eleven signatures; all carpenters but one and all out of employment. Chicago carpenters have had an object lesson in political economy. The town has been boomed by the world's fair and land values have gone skyward. Men in the building trades expected wages to take the same direction, but thousands of carpenters have been attracted here by the world's fair until it is almost impossible to procure employment.

C. F. Perry, Quincy.—The water works committee has not yet reported, but I hear that they have rejected the idea of assessing by the "front foot" method. If they have done so, it is a big point in our favor.

Having accepted an invitation from our democratic central committee to be one of the speakers during the campaign, I have been out several times, talking mostly to farmers. I am much gratified at the kind reception given to absolute free trade ideas.

I am delighted to learn of Mr. Crossdale's nomination for congress. It is a fitting tribute to his high ability and genuine democracy. I most sincerely hope he will be elected.

TENNESSEE.

HENRY GEORGE TO LECTURE IN MEMPHIS—INDORSING THE PLATFORM.

Bolton Smith, Memphis.—Please announce that Mr. Henry George will lecture Friday, November 7, on "Free Trade," Saturday, November 8, on "Single Tax." We extend cordial welcome to our brothers from neighboring towns to come and hear him.

R. G. Brown, Memphis.—At a meeting of the Memphis single tax association, held Thursday, October 23, the following resolution was unanimously adopted:

Resolved, That the Memphis single tax association do indorse and ratify the platform adopted at the conference of single tax clubs in New York, September 3, 1890, and that the secretary be instructed to forward the application of this association for membership in the Single tax league of the United States to the secretary of the national committee.

Resolved, That this association indorse and ratify the address issued by the national committee since the adjournment of the conference, as setting forth the only proper course of action to be pursued by single tax men in regard to the tariff question and elections hinging thereon.

L. M. Strickland, Nashville.—Mr. Bolton Smith was in our city a few days ago. He got a hearing before the Central labor union of this city. Mr. Smith delivered a good talk on the single tax which was well received. Dr. Bemiss, professor of political economy at the Vanderbilt university here, also spoke. Although he does not publicly announce himself a single tax apostle, yet he understands it well, and says he "has no objections to the single tax." He paid his respects to the single tax advocates as being the "best informed men on political economy in the country." After the addresses were delivered, we formed the Nashville single tax club with the following officers: A. Newell, president; Sam Sharples, recording secretary; I. M. Ridge, financial secretary and treasurer; L. M. Strickland, corresponding secretary. We have lots of work here to do. We have some good material here, if we can work it. The Daily American of this city promises us favors by way of publication of single tax news. This in itself could be considered a point, as they were not so lenient some time ago. "Truth will prevail." We intend to spread the truth here.

MISSOURI.

THE SINGLE TAXERS OF ST. LOUIS TAKING A PROMINENT PART IN POLITICS.

Percy Pepoon, St. Louis.—The activity of the single taxers in the political campaign rather interferes with the meetings of the single tax league, but immediately after election the winter lecture course will be opened, with addresses by W. L. Sheldon, lecturer of the Ethical society; Colonel T. J. Portis and Dr. Bernays.

Our nomination by petition, under the Australian ballot law, of Hon. N. O. Nelson for congress in the north district, was a political sensation. Mr. Nelson's letter declining the nomination was another sensation, and being read by everybody, its strong arguments for real free trade have had a decided effect. Had Mr. Nelson become a candidate he would probably have been elected, which was the chief reason for his declination, as he could not leave his business for the coming year or two. The single taxers will now support the tariff reform democratic candidate, Seth W. Cobb, and he will be elected.

Dennis A. Ryan, an active member of the single tax league, is a democratic candidate for representative in the Second legislative district, embracing the First, Fifteenth, Seventeenth, Nineteenth, Twenty-first and Twenty-fifth wards. The chances are in favor of his election. If elected he will present our sin-

gle tax petition to the legislature, and he has the ability to make a good fight for it.

Ethelbert W. Grabill, Springfield.—Mr. H. Martin Williams has been delivering a series of addresses in this state under the auspices of the democratic state central committee, and being a single taxer you can conjecture from what standpoint he has spoken. Last night an intelligent audience, composed mainly of democrats, but more or less of all political faiths, listened to him for more than two hours in the local court house. The entering wedge to their sympathies was the tariff question, but the fundamental principles underlying this were boldly shown to be the same as those at the bottom of the other great social questions of the day. The orator demanded an entire change in our methods of taxation, and skillfully showed the single tax to be what we are tending toward.

Mr. C. A. Potwin, a large land owner and miner of Seneca, Mo., probably well known to many readers of THE STANDARD as former editor of the Single Tax (Ohio), came up to listen to Mr. Williams and enjoy his recitals concerning the late conference.

A quiet but enthusiastic propaganda of our doctrines is being made here, with the object of eventually forming a stronger organization—one of greater personal influence—than could be effected at present.

I shall, as soon as the congressional campaign is over, be accorded space in one of the daily papers for a series of articles upon "the new economy." Put us all down as favoring the '92 international conference emphatically.

Dr. Henry S. Chase, St. Louis.—Single taxers were never heard of so much before, and they were never so much respected, for the unknown reserved force attributed to us is dreaded by both political parties. They know us to be out and out free traders, and so the democrats don't know how far we will go with them.

The canvass for signatures to the petition developed astounding facts in regard to the free trade sentiment of the best part of the rank and file of the republican party in this city. The eagerness with which old-time republicans signed the petition, tells a remarkable change in economic opinions. One thing is sure, the democratic leaders next time will consult the single tax men when they are about to concoct nominations. They have had a good scare.

As soon as this election is over we will all jump into the single tax, etc., etc., for the winter, and I guess the weather will be warm enough for us, notwithstanding the cold of the weather prophets.

TEXAS.

G. E. Hubbard, El Paso.—Saturday night, October 18, we organized a single tax club under the title of the El Paso single tax club. The officers chosen were as follows: G. E. Hubbard, president; J. E. Badger, first vice-president; J. E. Townsend, second vice-president; M. W. Stanton, recording secretary and treasurer; Rev. G. H. Higgins, corresponding secretary. The club has fourteen charter members as starters. Meetings every Saturday night at the county court room. A committee was named to make arrangements to have Henry George lecture in El Paso at the opera house, November 22. Every exertion will be made on my part to have the club a success and the good work go on.

James Fitzgerald, Dallas.—Discussion of our principles is a field, and the time seems propitious to push on the great work. Eyes are turned with great expectancy toward the coming of Henry George. He is advertised to be with us November 12 and 13 next. He will speak at Turner hall, a commodious building on South Harwood, accommodating some 3,000 people. A great many of my labor friends are anxiously awaiting his coming. They have caught several glimpses of the "cat" lately.

RHODE ISLAND.

John J. Reavey, Pawtucket.—The Pawtucket club opened the campaign in this district Wednesday evening, October 23, with a debate between our friend Dr. Garvin and ex-Representative Pierce of Providence, on the question,

Resolved, That the McKinley bill is beneficial to labor.

The hall was crowded, and so much interest shown that it is to be continued next Wednesday evening. Dr. Garvin had the best of the argument, although Mr. Pierce is a fine speaker. He is the author of our secret ballot law, and was dropped by the republicans because he was too honest and advanced in his ideas for them.

The illuminated advertising company, which consists of Messrs. Barker and Farnell, two well known single tax men, are displaying some of Bengough's cartoons on their screen.

The law providing for a separate assessment of land and buildings has not been observed by Providence and several other cities and towns in the state, and it was only done here after a hard fight.

The single tax men here wish Mr. Crossdale success in his fight.

CONNECTICUT.

Bolton Smith of Memphis sends the follow-

ing extract from a private letter received by him from a Connecticut gentleman prominent in financial circles:

"I have ordered sent you a report of a special commission on taxation which may interest you. You will note that single tax was brought to their attention and considered by them. Their attitude I fancy well illustrates the condition of our public men. They are nothing if not conservative, and yet they now listen, raise no objections, and contraire admit the excellencies of single tax, and offer conservatism as the only excuse for not recommending it. This is well. It strengthens single tax quite as much as open advocacy. The public isn't ready to adopt single tax, but they soon will be if disinterested publicists comment favorably upon it.

OHIO.

L. E. Siemon, Cleveland.—We are sending out three circulars to the various workers in Ohio, for the purpose of securing their views on the subject of organization, and also for the purpose of having an Ohio conference in the near future. There is every probability that we will have a conference soon after the election, and there is also every indication that some effort will be made to raise a stated revenue for state and national purposes. We wish to make it a representative affair, and I think we will succeed in doing so. Of course you will understand that Mr. Johnson's canvass is engrossing our attention largely at present to the exclusion of other things, and this will without doubt explain to you our apparent lethargy. Rest assured that we are doing our part, however, and only give us time.

IOWA.

Wilbur Mosena, Burlington.—At the last meeting of our club the time and place of meeting was changed to the first Saturday evening of each month at the residence of Mr. Richard Spencer, 205 North Fifth street.

LOUISIANA.

George W. Roberts, New Orleans.—At a meeting of the Louisiana single tax club, held on the 16th inst., on motion of Mr. Abbott, the platform of the Single tax league of the United States was unanimously adopted, and the action of the league thereon, and the appointment of Mr. James Middleton as a member of the national committee was unanimously indorsed.

NOVA SCOTIA.

S. T., Halifax.—The Morning Chronicle, the most widely circulated and influential daily paper in this province, published last week the single tax platform in full, supplemented with a brief account of the work of the enrollment committee.

CANADA.

S. T., Toronto, Ont.—Erastus Wiman has had 10,000 copies of a large poster, adorned with a number of the most telling cartoons on the reciprocity issue from Grip, mailed to all the retail stores throughout the farming districts of Canada. Posted up where the curious voter can study them, these cartoons will prove a most valuable education on the tariff question.

TAXATION IN JAPAN.

PENSACOLA, Fla., October 23.—The papers are publishing an interview of Dr. Rathgen, now in the United States, but who has been for the last eight years professor and teacher of political science in the Imperial university of Japan. The only things to which it is important to direct the attention of single taxers in Dr. Rathgen's statements are these: He says that in Japan "there is not anywhere the depressing and hopeless poverty that is seen in the industrial centers of the western world. Japan is not rich; nobody is what you might call rich; but then nobody is what you might call poor." The professor evidently does not see the cause of this very desirable state of things in Japan, but further on in the same interview he states another fact, which, to an economic reformer, fully explains the matter and fully justifies the single tax men in all that they have said as to the effects of a tax on land value. He says: "The major part of the imperial revenue is derived from a tax on land values—not the area but the value," and further that "the land tax is one that cannot be shifted on the consumer, so the land owner must pay it."

In conclusion Dr. Rathgen asks the question, "Will Japan ever attain to the same height of civilization as the Caucasians?" In all that pertains to the comfort of her people Japan has surpassed the United States and the European Caucasian nations, and she has reached this result through the single tax on land values, and, as the professor further says, has discovered the fact "that the income tax is a fraud and cheat, and the fruitful parent of perjury and lying," and that "indirect taxes are not successful." The final sentence of the doctor is fully assented to, "Japan will come out all right yet."

J. DENNIS WOLFE.

METHOD IN HER ECCENTRICITY.

St. Paul Pioneer Press.

The little peculiarity of Miss Irene Hoyt, New York's eccentric heiress, is that she purchases a corner lot in every town or village she enters. Miss Hoyt should be accompanied by her guardian when she visits Minneapolis.

AN AUSTRALIAN BALLAD.

A. Werner in A Time and Times.
I rode through the bush in the burning noon,
Over the hills to my bride;
The track was rough and the way was long,
And Bannerman of Dandenong,
He rode along by my side.

A day's march off my beautiful dwelt,
By the Murray streams in the west;
Lightly lifting a gay love song,
Rode Bannerman of the Dandenong,
With a blood-red rose on his breast.

"Red, red rose of the western streams,"
Was the song he sang that day—
Truest comrade in hour of need—
Bay Mathinna his peerless steed—
I had my own good gray.

There fell a spark on the upland grass,
The dry bush leapt into flame;
And I felt my heart go cold as death,
And Bannerman smiled and caught his breath,
But I heard him name her name.

Down the hillside the fire-floods rushed,
On the roaring eastern wind;
Neck and neck was the reckless race—
Ever the bay mare kept her pace,
But the gray horse dropped behind.

He turned in the saddle—"Let's change, I say!"

And his bridle rein he drew.
He sprang to the ground—"Look sharp!" he said,
With a backward toss of his curly head,
"I ride lighter than you!"

Down and up—it was quickly done—
No words to waste that day!—
Swift as a swallow she sped along,
The good bay mare from the Dandenong—
And Bannerman rode the gray.

The hot air scorched like a furnace blast
From the very mouth of hell!—
The blue-gums caught and blazed on high
Like flaming pillars into the sky:
The gray horse staggered and fell.

"For your life!" he cried—"For her dear sake, ride!"

Into the gulf of flame
Were swept, in less than a breathing space,
The laughing eyes, and the comely face,
And the lips that named her name.

She bore me bravely, the good bay mare—
Stunned and dizzy and blind,
I heard the sound of a mingling roar,
'Twas the Lachlan river that rushed before,
And the flames that rolled behind.

Safe, safe, at Waranga gate,
I fell, and lay like a stone.
O love! thine arms were about me then,
Thy warm tears called me to life again,
But, O God! that I came alone!

We dwell in peace, my beautiful one
And I, by the streams in the west,
But oft through the mist of my dreams along
Rides Bannerman of the Dandenong,
With the blood-red rose on his breast.

HOW HE CAME TO SEE THE LIGHT.

R. G. Brown writes to the Memphis Appeal in this interesting manner of how Dr. Henry S. Chase of St. Louis, widely known as "Pa" Chase, and now in his seventieth year, became a single tax man:

In 1882, in reply to some letters "Pa" Chase had written to his cousin, Helen Campbell, author of that striking and powerful work, "Prisoners of Poverty," he received from her a letter in which she said: "I guess you have been reading Henry George." Up to this time Dr. Chase had never heard of the Prophet of San Francisco, but he at once procured a copy of "Progress and Poverty," and, to his great delight, found therein his long cherished views of the land question, supplemented by the remedy for the evil that he had for many years perceived, the single tax. In November, 1887, he stuck up in Boston station the following notice:

"A persons willing to join with me in the study of the problem of poverty and crime will sign their names below, and I will call a meeting at my house. 'PA' CHASE."

In a week six names were added, William H. Little, T. W. Chamberlin, J. W. Symonds, H. B. Lawrence, J. M. Dutro and J. H. Hatfield. These six persons founded the Benton school of social science, which has held 150 consecutive meetings, besides some extra meetings at Benton hall, and at which the five charter members have been so regular in their attendance as to win the title of "deacons of the school." The school has never had but two officers, "Pa" Chase, president, and Wm. H. Little, secretary; and has never had any constitution, by-laws, initiation fee, dues, or assessments, all its expenses being met by voluntary contributions from the members, many of whom are also members of the St. Louis tax league. The school has given exhaustless public study and exposition of "Progress and Poverty," chapter by chapter; has distributed by hand and by mail 29,000 single tax tracts, many hundred single tax newspapers, given away sixty copies of "Progress and Poverty," fifty copies of "Social Problems" and fifty copies of "The Land Question."

"Pa" Chase individually has distributed at his own expense to legislators, ministers of the gospel, county superintendents, small farmers, workmen and editors of country newspapers, 28,000 single tax tracts, attended 200 public single tax meetings, delivered six single tax lectures, written 350 letters of from six to ten pages upon the single tax to public writers, and sent out 600 personal invitations to attend the meetings of the Benton school, all written the past three years. In the days of its future glory and power the advocates of the single tax will remember these efforts of the good old man for the

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cause, and the record of them shall be read as a memorial of him.

IN THE MEANTIME SHELL OUT.

Chicago Herald.

Even Fingering Dick (to over-taxed farmer)—"Bark robbery, nothin'. Jes' imagine I'm der high tariff, an' yer won't feel der pain ov givin' up. An' if yer wants ter even ur, jes' rob der next dom foreigner yer meets and call it reciprocity. Come, shell out!"

A MATTER OF "DUTY."

Boston Globe.

Jimmy—"Papa, why were you so mad because you didn't get that cargo of tobacco through the clearing house Saturday?" His Father—"It was a matter of duty, my son. How often I have told you not to hesitate where duty is concerned."



Some Children Growing Too Fast

become listless, fretful, without energy, thin and weak. But you can fortify them and build them up, by the use of

SCOTT'S EMULSION

OF PURE COD LIVER OIL AND HYPOPHOSPHITES OF Lime and Soda.

They will take it readily, for it is almost as palatable as milk. And it should be remembered that AS A PREVENTIVE OR CURE OF COUGHS OR COLDS, IN BOTH THE OLD AND YOUNG, IT IS UNEQUALLED. Avoid substitutions offered.

LOVELY AS A ROSE!

As we gaze upon a new-blown rose, we involuntarily exclaim, "How lovely!" Our admiration is excited by the color and delicate tints of the flower. So it is with

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Her clear velvet-like skin and peach-bloom complexion fascinate us. These exquisite charms always result from the use of

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SINGLE TAX ORGANIZATIONS.

(Secretaries of clubs are requested to send any corrections in the list below, and all newly formed organizations are asked to report promptly, either to the Enrollment committee or The Standard.)

ARKANSAS.

LITTLE ROCK.—Little Rock single tax club. Every alternate Thursday evening, 717 Main st. Pres., Sol F. Clark; sec., O. D. Hemming, 1910 Main st.

CALIFORNIA.

SAN FRANCISCO.—California single tax society. Every Sunday evening, St. George's hall, 909 1/2 Market st. Library and reading room open from 9 a. m. to 10 p. m., 841 Market st. Pres., L. M. Manzer; sec., H. M. Welcome; fin. sec., John A. Maynard. Address of all officers, 841 Market st.

SACRAMENTO.—Single tax club of Sacramento. Every Friday evening, Dr. Reed's office, 6th and K sts. Pres., Dr. Thos. B. Reed; sec., C. W. Farnsworth, 1408 4th st.

OAKLAND.—Single tax club No. 1 meets every Friday evening at St. Andrews hall, 1056 1/2 Broadway. Pres., A. J. Gregg; sec., E. Haddins.

LOS ANGELES.—Los Angeles single tax club. Pres., I. J. Harrell; sec., Clarence A. Miller.

BLACK DIAMOND.—Contra Costa county single tax committee. Jeff. A. Bailey, sec.

COLORADO.

STATE.—Colorado State single tax association, 303 16th st. Pres., A. W. Elder; sec., H. C. Niles; treas., Geo. Champion.

DENVER.—Denver single tax association. Every Thursday evening, 303 16th st. Free reading room open every day, 9 a. m. to 9 p. m. Pres., G. H. Phelps; sec., H. C. Niles, 303 16th st.

PUEBLO.—Commonwealth single tax club. First and Fourth Thursdays at office of D. B. V. Reeve, Union av. Pres., D. B. V. Reeve; sec., J. W. Brentlinger, Pueblo Smelting and Refining Co.

GRAND JUNCTION.—Mesa county single tax and ballot reform club. Pres., James W. Bucklin; sec., Geo. Smith.

CANYON CITY.—Single tax committee; sec., Dr. Frank P. Blake.

CONNECTICUT.

DANBURY.—Single tax club. Pres., John E. Jones; sec., W. E. Grumman. Address for the present, Sam E. Main, 10 Montgomery st.

NEW HAVEN.—Tax reform club. Every Friday evening. Pres., Willard D. Warren, room 11, 102 Orange st.; sec., Alfred Smith, 105 Day.

MERIDEN.—Meriden single tax club. 3 p. m. every Sunday, Circle hall. Pres., Wm. Hawthorne; sec., Wm. Willis, P. O. box 1342.

SHARON.—Single tax committee. Chairman, J. J. Ryan.

DISTRICT OF COLUMBIA.

WASHINGTON.—Washington single tax league; always open; regular meeting Friday evening, 609 F street, N. W. Pres., Paul T. Bowen; sec., Wm. Geddes, M. D., 1719 G st., N. W.

FLORIDA.

PENSACOLA.—Pensacola single tax club No. 1. Tuesday evenings, K. of L. hall, corner of Zaragoza and Palafox sts. Pres., J. Dennis Wolfe; sec., James McHugh.

TAMPA.—Thomas G. Shearman single tax league. First Monday in each month, business meeting; Sundays, public speaking. Pres., C. E. Ainsworth; sec., J. H. McCormick.

GEORGIA.

ATLANTA, Ga.—Atlanta single tax club No. 1. Pres., J. M. Beath; sec., J. Henley Smith, 12 w. Alabama st.

AUGUSTA.—Augusta single tax club. Every Friday evening, Hussar hall. Pres., Ed. Flury; sec. George Haines, care of Loflin & Meyer.

ILLINOIS.

CHICAGO.—Chicago single tax club No. 1. Every Thursday evening, club room 4, Grand Pacific hotel. Pres., Warren Worth Bailey; sec. F. W. Irwin, 217 La Salle st., room 835.

SPRINGFIELD.—Sangamon single tax club. Pres., Joseph Farris; sec., James H. McCrea, 623 Black ave.

JACKSONVILLE.—Morgan county single tax club. Pres., Col. Wm. Camm of Murrayville; sec., Chas. W. Alexander of Jacksonville.

SPARTA.—Single tax committee. Sec., Wm R. Bailey.

QUINCY.—Gem City single tax club. Every Friday evening, Opera house building. Pres., C. F. Perry; cor. sec., Duke Schroer, 327 S. 3d.

INDIANA.

STATE.—Indiana single tax league. Pres., Henry Rawie, Anderson; vice-pres., L. P. Custer, Indianapolis; sec., Thos. J. Hudson, 155 Elm st., Indianapolis. State executive committee, Henry Rawie, Anderson; S. W. Williams, Vincennes; L. O. Bishop, Clinton; Dr. C. A. Kersey, Richmond; Chas. G. Bennett, Evansville; Wm. Henry, Connersville; W. E. McDermut, Ft. Wayne; T. J. Hudson, J. F. White, L. P. Custer, Indianapolis.

CLINTON.—Single tax club. Sunday afternoons, 3 o'clock, Argus office. Pres., Isaac H. Strain; sec., L. O. Bishop.

FORT WAYNE.—Single tax club. Pres., W. E. McDermut; vice pres., J. M. Schwerzen; sec., Henry Cohen.

INDIANAPOLIS.—Indianapolis single tax league. Every Sunday, 3 p. m., Main hall, n. e. cor. Washington and Alabama sts. Pres., A. V. Hahn; sec., Chas. Kraus.

EVANSVILLE.—Single tax association. Pres., Edwin Walker; sec., Charles G. Bennett.

RICHMOND.—Single tax club. Pres., C. G. Schneider, 105 South Third st.; sec., M. Richie, 913 South A st.

IOWA.

BURLINGTON.—Burlington single tax club. First Saturday of each month, 805 N. 5th st. Pres., Edmund Spencer; sec., Wilbur Mosena, 990 Hedge ave.

DES MOINES.—Single tax club. Pres., H. B. Allison, box 4; sec., J. Hallangee.

COUNCIL BLUFFS.—Council Bluffs single tax club; second and fourth Sunday of each month, 2:30 p. m.; 734 Sixth st. Pres., Chas. Stevenson; sec., I. Kinsman, 324 W. Broadway.

ALBANY.—Tax reform club. Every Thursday evening, Vest's hall. Pres., A. J. Morgan; sec., D. D. Shirlay.

MARSHALLTOWN.—Single tax committee. Pres., James Kreyer; sec., Hans Erickson.

MARION CITY.—Single tax committee; let and 3d evenings of each month at Dr. Osborne's office. Pres., J. A. Norrington; sec., J. R. Mott.

SIoux CITY.—Single tax committee, first and third Monday each month. Pres., Jas. A. Ford, 816 Nebraska st.; sec., H. M. Hoffman, Hotel Buoga.

KANSAS.

ABILENE.—Single tax club. Pres., C. W. Brooks; vice-pres., E. Charters; sec., A. L. Russel.

GROVE HILL.—Grove Hill single tax club. Thursday evenings, Grove Hill school house, Lincoln township, Dickman county. Pres., E. Z. Butcher; sec., Andrew Reddick.

LOUISIANA.

NEW ORLEANS.—Louisiana single tax club. Meets 1st and 3d Thursday night at 8 p. m. at Natchez st. Pres., Jas. Middleton; sec., G. W. Roberts, 326 Thalia st.

MAINE.

AUBURN.—Auburn single tax club. Saturday evenings, room 3, Phoenix block, Main st.; reading room open every evening. Pres., Thos. Marsden; sec., W. E. Jackson, 1237th st.

LEWISTON.—Single tax committee. Every Wednesday evening, 79 Summer st. Chairman, F. D. Lyford; sec., Joseph Walsh, 79 Summer st.

MARYLAND.

BALTIMORE.—Single tax league of Maryland. Every Monday, at 8 p. m., in hall 506 E. Baltimore st. Pres., Wm. J. Ogden, 5 N. Carey st.; sec., John W. Jones, 29 N. Caroline st.; cor. sec., Dr. Wm. N. Hill, 1438 Baltimore st.

Baltimore single tax society. Every Sunday evening, 8 p. m., at Industrial hall, 316 W. Lombard st. Pres., J. G. Schonfarber; W. H. Kelly.

Single tax association of East Baltimore. Pres., J. M. Ralph; sec., Chas. H. Williams, 312 Myrtle av.

MASSACHUSETTS.

STATE.—Single tax state central committee of Massachusetts. Pres., Edwin M. White, 1498 Washington st., Boston; sec., G. K. Anderson, 30 Hanover st., Boston.

Boston.—Boston single tax league, Wells's memorial hall. Pres., Hamlin Garland, 12 Moreland st.; sec., Edwin M. White, 1498 Washington st.

Neponset single tax league. Sec., Q. A. Lothrop, Wood st. court, Neponset.

Dorchester single tax club. Every other Wednesday evening, Field's building, Field's Corner. Rooms open every day from 10 a. m. to 10 p. m. Pres., Ed Frost; sec., John Adams, Field's building.

Roxbury single tax club. Pres., J. R. Carrett, 39 Court st., Boston; sec., Henry C. Romaine, 250 Ruggles st.

STONEHAM.—Stoneham single tax league. Pres., Dr. W. Symington Brown, Stoneham.

LYNN.—Lynn single tax league. Pres., C. H. Libbey st., 331 Washington st.; sec., John McCarthy, 140 Tunson st.

WORCESTER.—Tenth district single tax league of Worcester. Meetings first Thursday of each month, class room, Y. M. C. A. building, 30 Pearl st. Pres., Thomas J. Hastings; sec., Edwin K. Page, Lake View, Worcester.

LAWRENCE.—Lawrence single tax club. Every Thursday evening, Col. J. P. Sweeney's office. Pres., Col. John P. Sweeney; sec., John J. Donovan, city clerk's office.

HYDE PARK.—Single tax club. Meetings first Monday evening of each month in Lyric hall, Bank building. Pres., A. H. Grimke, 60 Milton av.; sec., F. S. Childs, 40 Charles st.

MARLBORO.—Single tax club. Pres., G. A. E. Reynolds, 14 Franklin st.; sec., Chas. E. Hayes.

ORANGE.—Single tax league of Orange. First Wednesday of each month, pres. and secretary's residence. Pres., H. W. Hammond; sec., Charles G. Kidder.

NEWPORT.—Merrimack assembly. Saturday evenings, 48 State st. Pres., Dennis F. Murphy; sec., W. R. Whitmore, 236 Merrimack st.

MALDEN.—Single tax club. Meetings fortnightly at Deliberative hall, Pleasant st. Pres., Geo. W. Cox, Glenwood st.; sec., Edwin T. Clark, 100 Tremont st.

MICHIGAN.

ADRIAN.—Tax reform association. Sec., E. C. Kuowies.

DETROIT.—Single tax and ballot reform club. Pres., John Bridge; sec., J. R. Burton, sec., room 14, Butterfield building.

STURGE.—Sturgis club of investigation. Pres., Rufus Spalding; sec., Thomas Harding.

SAGINAW.—Single tax club, rooms 413 Genesee av., East Saginaw. Pres., Edward L. Weggenier; sec., Jas. Duffy, 803 State st.

MINNESOTA.

MINNEAPOLIS.—Minneapolis single tax league. Every Tuesday evening at the West hotel. Pres., C. J. Buell, 403 W. Franklin av.; sec., J. A. Sawyer, 309 Lumber exchange.

South Minneapolis single tax club. Wednesday evenings, at 1809 E. Lake st. Pres., A. M. Goodrich; sec., P. F. Hamersley.

ST. PAUL.—Pres., H. C. McCartney; sec., Geo. C. Madison, 339 E. 7th st. Second and fourth Tuesdays at 41 W. 4th st.

MISSOURI.

ST. LOUIS.—St. Louis single tax club. Tuesday evenings at 307 1/2 Pine st., third floor; business meetings first Monday of each month. Rooms open every evening. Pres., H. H. Hoffman; sec., J. W. Steele, 2738 Gamble street.

"Benton School of Social Science." Sunday, 4 p. m., 6339 Waldemar ave., St. Louis. Pres., Dr. Henry S. Chase; sec., Wm. C. Little.

LA DUE.—The Reform club of La Due. Pres., W. Stephens; sec., Jas. Wilson.

KANSAS CITY.—Kansas City single tax club. First Sunday of the month, at 3 p. m., at Bacon Lodge hall, 1204-6 Walnut st. Pres., Curtis E. Thomas; sec., Warren Wasson, 110 E. 15th st.

HERMANN.—Single tax committee. Pres., R. H. Hasenritter; sec., Dr. E. A. Hibbard.

HIGH GATE.—Single tax league. Meetings on alternate Thursdays at the house of W. M. Kinhead. Pres., Wm. Kinhead; sec., J. W. Swaw.

OAK HILL.—Single tax league. Pres., F. Debolt; sec., J. W. Miller.

RED BIRD.—Single tax league. Pres., J. S. Cahill; sec., J. Krewson, Red Bird, Mo.

SAFE.—Glen single tax club. Meets second Saturday evening of the month. Pres., W. H. Miller; sec., H. A. Sunder, Safe.

MONTANA.

STATE.—Montana single tax association. Pres., Will Kennedy, Boulder; vice-pres., J. M. Clements, Helena; sec., Wm. McKendrick, Marysville; treas., C. A. Jackson, Butte; ex. com., C. A. Lindsey, J. B. Knight, Samuel Mulville, all of Butte.

NEBRASKA.

OMAHA.—Omaha single tax club. First and third Sunday. Gate City hall, cor. 18th and Douglas sts. Pres., Rufus S. Parker.

WYOMORE.—Henry George single tax club. Pres., H. C. Jaynes; sec., J. A. Hamm.

NEW JERSEY.
JERSEY CITY.—Standard single tax club. Meets every other Thursday evening at the National assembly rooms, 642 Newark ave. Pres., James McGregor; sec., Joseph Dan, Miller, 223 Grand st.

FOREST HILL.—Essex county single tax club. Pres., John H. Edelman; sec., Geo. M. Vesceius, Forest Hill, Newark.

NEWARK.—Single tax and free trade club. Pres., C. B. Rathbuns; sec., M. J. Gaffney, 43 Warren st.

PATERSON.—Passaic Co. single tax club. Pres., E. W. Nellis; sec., John A. Craig, 193 Hamburg ave. Meetings every Sunday evening at 169 Market street.

PLAINFIELD.—Single tax club. Pres., Jno. L. Anderson; sec., J. H. McCullough, 7 Pond place.

B. ORANGE.—B. Orange single tax club. Pres., E. H. Wallace; sec., Henry Haase.

VINELAND.—Vineland single tax and ballot reform club. Pres., Rev. Adolph Roeder; sec., Wm. P. Nichols, box 924.

JANVIER.—Janvier single tax and ballot reform club. Alternate Thursday evenings, Janvier hall. Pres. W. J. Roe; sec., Sydney R. Walsh.

CAMDEN.—Camden single tax club. Pres., Louis M. Randall; sec., Wm. M. Callingham.

WASHINGTON.—Warren county land and labor club. Pres., H. W. Davis, Oxford; sec., John Morrison, Washington.

BAYONNE.—Single tax committee. Chairman, Wm. R. DuBois.

PASSAIC.—Single tax committee of Passaic. Pres., Oscar D. Wood.

NEW YORK.
NEW YORK.—Manhattan single tax club. Business meeting, first Thursday of each month, at 8 p. m.; other Thursdays, social and propaganda. Club rooms, 73 Lexington ave.; open every day from 6 p. m. to 12 p. m. Pres., Louis F. Post; sec., A. J. Steers.

Metropolitan single tax association. First and third Saturday evenings of each month, 490 Eighth av. Pres., John H. O'Connell; sec., Fred C. Keller.

North New York single tax club. Every Tuesday at 8 p. m., at 2840 8d ave. Pres., James R. Small; sec., Thomas F. Foy.

BROOKLYN.—Brooklyn single tax club. Business meetings Wednesday evenings. Club house, 193 Livingston st.; open at all hours. Pres., G. W. Thompson; sec., W. T. Withers, 11 Willow st.

The Eastern District single tax club. Meetings first and third Mondays, 234 Broadway. Pres., Joseph McGuinness, 215 Ross st.; sec., Emily A. Deverall.

East Brooklyn single tax club. Meets every Tuesday, 8 p. m., 1233 Broadway, in Women's Christian temperance union. Pres., Herman G. Loew; sec., James B. Connell.

Tariff reform club of Flatbush, Kings Co. Meets every Wednesday at 8 p. m., Town hall. Pres., H. G. Seaver; sec., Geo. White.

BUFFALO.—Tax reform club. Every Wednesday evening, Central labor union hall. Pres., S. C. Rogers; sec., H. B. Buddenburg, 824 Clinton st., E. Buffalo.

ROCHESTER.—Rochester single tax union. Wednesday, 8 p. m.; Sunday, 3 p. m.; 80 Reynolds's Arcade. Pres., W. Wallace; sec., Albert S. Campbell.

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FOUGHKEEPS.—Single tax club. Every Thursday evening, 8 p. m., 226 Union st. Pres., W. C. Albrow; sec., F. S. Arnold.

AUBURN.—Single tax club. Mondays, 7:30 p. m. College hall. Pres., Dan. Peacock; sec., H. W. Benedict, 6 Morris st.

ELLENVILLE.—Single tax club of Ellenville. First and third Monday of each month, Canal st., over E. Bevier's drug store. Pres., Wm. Lambert; sec., Benj. Hull.

FLUSHING.—Single tax club. Pres., D. C. Beard; sec., Fred Sheffield.

FULTON.—Fulton single tax club. Pres., Edw. C. Rogers; sec., L. C. Foster.

NEW BRIGHTON.—Richmond county single tax club. Every Monday evening, Parabol hall, New Brighton. Pres., J. S. Cogan; sec., A. B. Stoddard, W. New Brighton.

NORTHPORT.—Single tax committee. Sec., J. K. Rudyard.

OWEGO.—Single tax club. Pres., Michael J. Murray; sec., Wm. Minchaw, 50 w. Main st.

THOY.—Single tax club. Meetings weekly at 576 River st. Pres., Henry Sterling; sec., B. B. Martis, 576 River st.

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GLOVERVILLE.—Single tax committee. Chairman, A. P. Slade; sec., Dr. Wm. C. Wood, 30 S. Main st.

JAMESTOWN.—Single tax club of Jamestown. Last Saturday evening of each month. Pres., Adam Stormer; sec., F. G. Anderson, 300 Barrett st.

YONKERS.—The Jefferson single tax club, 18 N. Broadway. Public meetings every Tuesday evening at 7:45. Pres., Fielding Gower; sec., Wm. Young, P. O. box 617.

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STATE.—Ohio single tax league. State executive board: Pres., W. F. Bien, 1638 Wilson av., Cleveland; vice-pres., J. G. Galloway, 263 Samuel st., Dayton; treas., Wm. Radcliffe, Youngstown; sec., Edw. L. Hyneman, room 3, 343 1/2 S. High st., Columbus.

CLEVELAND.—Cleveland single tax club. Every Wednesday evening, 8 p. m., rooms 301-2 Arcade, Euclid avenue. Pres., Tom L. Johnson; sec., L. E. Siemon, 7 Greenwood st.

CINCINNATI.—Cincinnati single tax club. Every Monday night, 7:30 o'clock, Robertson's hall, Lincoln's Inn court, 227 Main st. (near P. O.). Pres., James Semple, 478 Central av.; sec., W. H. Beecher, Carlisle st., Mt. Auburn.

COLUMBUS.—Central single tax club. Sec., Edw. L. Hyneman, 343 1/2 S. High st.

Columbus single tax club. Meets Sunday at 3:30 p. m. Pres., H. S. Swank, 51 Clinton building; sec., E. Hullinger.

Tiffin.—Single tax committee. Sec., Dr. H. F. Barnes.

GALION.—Galion single tax club. Every Monday evening, residence of P. J. Snay, 103 S. Union st. Pres., P. J. Snay; sec., Maud E. Snay.

DAYTON.—Free land club. Pres., John

Birch; sec., W. W. Kile, 108 E. 5th st.

AKRON.—Akron single tax club. Pres., Jno. McBride; sec., Sam Rodgers.

MIAMI.—Land and labor association. Pres., C. F. Beall; sec., J. T. Beala.

MAHONING.—Mahoning single tax club. Pres., Dr. T. J. Bristor; sec., W. J. Higgins, 44 W. 1st st.

TOLDO.—Single tax club No. 1 meets at 119 Summit st. every Sunday at 10 a. m. Pres., A. R. Wyon; sec., J. P. Travera.

YOUNGSTOWN.—Every Thursday evening, Ivories hall. Pres., Billy Radcliffe; sec., A. C. Hughes, 4 S. Market st.

ZANESVILLE.—Central single tax club. Pres., W. H. Lourhead; sec., Wm. Quigley.

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PORTLAND.—Portland ballot reform and single tax club. First Monday of each month, Real Estate Exchange hall. Pres., T. D. Warwick; sec., Wallace Yates, 193 Sixth st.

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PHILADELPHIA.—Single tax society of Philadelphia. Every Thursday, 8 p. m., 904 Walnut st. Cor. sec., A. H. Stephenson, 214 Chestnut st.

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BRADFORD.—Single tax club, Hevenor's hall, 41 Main st. Meetings for discussion every Sunday at 3:30 p. m.

READING.—Reading single tax society. Monday evenings, 522 Court st. Pres., Chas. S. Prizer; sec., Wm. H. McKinney, 522 Court st.

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