GERTRUDE COLLES.
939 STH.AVE..
NEW YORK, N.Y.

JOSEPH FELS FUND BULLETIN

BLYMYER BUILDING

Monthly Information for Contributors to THE FELS FUND and Single Taxers Generally

PUBLISHED BY JOSEPH FELS FUND COMMISSION

LINCOLN STEFFENS GEORGE A. BRIGGS DANIEL KIEFER, CHAIRMAN JACKSON H. RALSTON CHARLES H. INGERSOLL A. B. DUPONT, TREASURER FREDERIC C. HOWE CARRIE CHAPMAN CATT

S. DANZIGER, EDITOR

PRICE TOO PER YEAR!

Entered as second class matter March 14, 1913, at the Post Office at Cincinnati, Obio, under the act of March 3, 1879.

Volume 3

Cincinnati, Ohio, April, 1915

Number 4

IMPORTANT NOTICE.

Don't neglect to answer the circular you received from the Commission about two weeks ago. Some questions are asked you there. Only you know the answers thereto. Don't wait to be reminded by a second notice, but send in the information requested at once.

THE PROPER FORM.

To answer requests that have come for the proper way to word a bequest for the benefit of the Fund, the form below is printed. In literally following it, testators will avoid all error:

OKLAHOMA PROGRESSING.

Twenty-two against to seventeen in favor was the vote on the proposed Single Tax amendment in Oklahoma State Senate. It takes a very strong public sentiment to get the average legislator to vote against land monopoly. When seventeen out of thirty-nine vote that way, one may guess how the people feel. Senator Clarence Davis, who introduced the measure, will now lead a movement to submit it through the initiative.

ENFORCING THE LAW.

A good strong dose of their own medicine is being administered by Tax Commissioner Pastoriza to the kickers, who got Judge Read to order enforcement of "constitutional taxation" in Houston. They are getting notices like this:

Before we get through with the search of the records, we will have them all and if they are not all rendered

by you, we will place the difference upon the Supplemental Roll.

Yours truly,

"J. J. Pastoriza.

"Tax and Land Commissioner."
"T. W. Browne."
"Assessor and Collector."

Some of these kickers now realize that strict enforcement of law is not the commendable thing that they thought it was.

GOVERNOR BYRNE'S SPLENDID WORK.

A late Bulletin of the Joseph Fels Fund Commission of Cincinnati, O., says of the message of Governor Byrne to the 1915 legislature: "If a prize were offered for the most statesmanlike message this year from a governor to the legislature, the winner would easily be Governor Frank M. Byrne, of South Dakota. This is because, in his recommendations, the governor follows reason and logic, regardless of convention views and prejudices. On the question of taxation, for instance, he boldly says what too many officials will but timidly hint, if they speak at all."

After quoting from the message in its features in regard taxation, the report further says: "The theory is wrong on which the general property tax is based; the theory that taxes should be levied in proportion to what a man has, regardess of the nature of the property he owns. Governor Byrne, however, wisely rejects this discredited fallacy and presents the sound principles which must be followed without deviation in order to build a just system. The advice he has given to the South Dakota legislature should, without a single change, be adopted by every State of the Union."

Incidentally to this same discussion the South Dakota legislature took the first step toward adequate tax reform in this State by presenting to the people a constitutional amendment which will allow the classification of property for purposes, of taxation, instead of the present provisions which absolutely prohibits any such classification; it also allows provisions for an income tax in case the legislature sees fit to provide such tax, and several other advanced features, which, if adopted by the people at the next general election, will mean a decided change in taxation methods in the State.—Vermillion, South Dakota, Capital Journal, March 10.

LAND POVERTY AND CONGESTION.

In answer to the comment in the March Bulletin the Parkersburg West Virginia, Sentinel informs us that it has for five years been endeavoring to have the laws for taxation of land values properly enforced, but so far without success. The Sentinel is clearly doing good work and deserves commendation.

The following question to Single Tax is put by the Sentinel:

"We see why the vacant lot owner who selfishly delays the improvement of his property for speculative purposes should be taxed on his unearned increment, but how about the vacant lot owner who would like to dispose of his lot, but connot? Within the limits of Parkersburg considerable idle real estate is on the market, for which the owners can find no purchasers, though they would gladly dispose of it at reasonable prices. Theoretically this property is increasing in value, though it cannot be sold. In this case is not the unearned increment more apparent than real, and would not the application of the Single Tax theory work injustice to the owners? Then would not the system tend to create congestion in cities by stimulating property owners to cover every available foot of ground with income-producing buildings, in all cases sacrificing beauty to utility?"

Undoubtedly there are vacant lots everywhere for which "the owners can find no purchasers, though they would gladly dispose of it at reasonable prices." The trouble is usually with the "reasonable prices." These are not sufficiently reasonable to make the purchase attractive to one who wishes to buy for use. Of course, the owner may have himself paid more than the "reasonable price" he asks, and may feel that he is under no obligation to get out of the way of industry unless he be reimbursed. But that is asking the whole community to suffer for his personal mistake. It is this unreasonable expectation that forms the basis of the "reasonable" prices that can not be obtained. If land can be profitably used at all there is some one somewhere willing to pay for its use.

One of these owners who held a lot of this kind was asked: "Couldn't you get \$5 for it if you were willing really to take it?" "Of course I could," he indignantly answered. "Could you get \$10?" "Yes." "Soo?" "Yes." "\$500?" "Yes." "\$5,000?" "No!" "\$2,500?" "Yes. but I want \$3,000." "You could get \$2,500, however?" "Yes. I have been offered \$2,800, but it cost me \$3,200." "So it is not true after all that no one wants to buy, but it is true that no one seems to want to pay your price?". "Well, isn't my price reasonable when I have myself paid more?" "It is certainly not. You are not reasonable in holding that the community should not progress unless some one is willing to take upon himself the cost of your bad judgment."

That the Single Tax would tend to congestion is disproven by existing conditions. In the residence districts of every city there are persons paying the full rental value of land that is not entirely built upon. Houses are rented in suburban districts with unbuilt upon lawns attached. The tenant pays the ground rent of not only the built up portion of the lot he occupies, but of the part not built upon as well, and does it willingly. He would be required to do no more under the Single Tax—only then the ground rent would go into the public treasury instead of into private pockets. In addition he would be relieved of personal property taxes he now pays, and the owner of the house would be relieved of the tax on that. So far from causing congestion the Single Tax would probably encourage the building of detached dwellings and give an opportunity to those who prefer living so to being cliff-dwellers to exercise their choice.

In business districts the building up of lots now unused or partially used would tend to make skyers less necessary and less desirable. Congestion is the result of withholding land from use, and this cause is what the Single Tax would remove.

THE LIVELY PROPAGANDIST.

By an anonymous Citizen of Houston, Texas.

Music omitted by request.

My gov'nor went one night to hear a Single Tax address,

The speaker was a corker and the meeting a success.

The old man got converted and he got converted right.

It's Single Tax and nothing else he's talked of since that night.

At breakfast time, at supper time, at bed time, and at noon,

He sings the same old ditty and he never changes tune.

His interest never wavers, nor his energies relax, The old man is a power when he's talking Single Tax.

The Single Tax, the Single Tax, this theory subfime:

The Single Tax, the Single Tax, he's at it all the time.

The kitchen's full of papers and the parlot's full of tracts,

All telling how we'll prosper when we get the Single tax.

The professor at our college said, when one tract he'd read through,

"The old man's got an awful case, the worst I ever knew."

He talks it to the janitor, the elevator man The postman, porter and police, and anyone he can,

And when he's on the jury and the jury don't agree.

He makes the best of uses of his opportunitee. He argues on the trolley car and in the barber shop,

It goes without the saying always he comes out on top.

Conversing with his neighbor at the play between the acts.

He never lets a chance escape to mention Single Tax.

The Single Tax, the Single Tax, it's nothing else we hear:

The Single Tax, the Single Tax, he talks it everywhere,

And when he finds one who can grasp just what he's driving at

He grins and chuckles with delight: "Now don't you see the cat?"

When it comes to persistency in preaching on his fad.

There's no mistake about it but the old man's got it bad,

Sometimes a friend writes him this new doctrine to expound.

He opens up in earnest and he covers all the ground.

He uses illustrative charts to show the law of rent.

The cause of falling wages and the unearned increment.

He quotes the great authorities from Adam Smith to Mill.

And answers every question with extr'ordinary skill.

He winds up with statistics full of figures and of facts,

To demonstrate the theory and to prove the Single tax.

The Single Tax, the Single Tax, the old man's got it pat,

The Single Tax, the Single Tax, there's no disputing that.

If anyone imagines he can beat him in debate,

He's got to get up early and he'll have to stay up late.

Of all the many speakers that in our town have grown,

Not one of them is able with Dad to hold his own.

The parson preached a sermon on the evil of the trust,

Denouncing it in terms severe as selfish and unjust

He prophesied the country's ruin from this gigantic vice,

This cutting down of wages and this putting up of price.

The old man grew excited and forgot where he was at,

And shouted out in meeting from the seat in which he sat,

"You bet the trusts will get it where the chicken got the ax,

When the people get their senses and apply the Single Tax."

The Single Tax, the Single Tax, the old man talks it still,

The Single Tax, the Single Tax, I think he always will.

He talks it from the break of day till stars begin to peep,

And when he puts himself to bed, he talks it in his sleep.

He says that it is coming just as sure as sure can be,

A lively propagandist for the Single Tax is he.

And now he's almost got the town converted to a man. His indescribable delight imagine if you can,

The preacher and professor, even they own he's

They used to think him crazy, now they treat him with respect.

The old man's like Othello now, his occupation's gone, He can't find anyone to try his argument upon.

The goody good Republican and mulish Democrat, He's got them all converted and they all perceive the cat.

The Single Tax, the Single Tax, it's over all the

The Single Tax, the Single Tax, you can not keep it down!

The barbers have begun it now, Lord! Ain't one man enough?

They tell you all about it while they whittle your whiskers off,

So we'll either have to shave ourselves or let our whiskers grow,

The old man was a prodigy, but there are others

ELECTION RESULTS.

Two elections on local application of Single Tax principles have been held this month. One resulted favorably and one otherwise. The proposition in **Colorado Springs, on April 6,** was rejected overwhelmingly. That is the town's misfortune.

In the **Turlock** irrigation district of California an election was held on exemption from local taxation of improvements and personal property. It carried by a vote of **993** to **260**. For this result credit is largely due the **Ceres Courier** and the **Turlock Tribune**, which, unlike the papers of Colorado Springs, did not deceive trusting readers. Good work was also done by **E. P. E. Troy**, who was sent by the Home Rule in Taxation League to address meetings of farmers.

PREDATORY RULE IN MIAMI.

The Miami, Florida, Metropolis publishes a list of "eminently respectable" citizens of that locality who have not paid the iniquitous street tax. The penalty for failure to pay is imprisonment, but heretofore this has been inflicted on none but poor negroes. How the Metropolis comes to take this position is explained in the following from a resident of Miami:

It just took our little Joseph Fels Fund Bulletin three months to show our officials that the law was only being enforced on the poor women who don't own their own homes and the Negroes.

Now you will notice in the list of delinquents two of the Councilmen, who are members of the Council who passed the Street Tax Law only a few months ago, and there has since been an officer a-going to the houses of the Negroes collecting \$3.00 or arresting them. There is one poor man now to work on the street because he did not have \$3.00 to pay he got ten days on the street.

I wonder if the Judge and Councilmen will pay or go ever on Avenue E, breaking rock. Now if you dare publish this letter, Senator

Fletcher will class your paper with the papers

that should be suppressed.

Unimproved land is taxed as love as possible here. But look at the salary of laborers, \$1.50 per day. Why some of them make as high as \$5.00 and \$7.00 per week, and the peanut merchants, bootblacks, news stands, and dogs. I don't see why they should be nealecting to pay their tax until they exhaust the patience of our officials.

Now the poll tax is different, you don't have to pay that unless you want to vote, but you must pay to vote here in Miami. It is different where I came from. They pay you there for voting. I know a number of men who say. they are not going to pay to get a job for somebody else that would not even notice them the day after election. Do you blame them? The tax for selling peanuts and popcorn on the corner is \$8.50, for a laborer walking the street looking for a job is only \$3.00, and it is \$5.00. I see, in Alabama,

THE TRUTH ABOUT MAYOR MITCHEL.

Ben C. Marsh, the able and active secretary of New York City's Lower Rents Society, addressed the following plain-spoken letter to Mayor Mitchel, which carries its own comment:

"As a candidate, you stated you would do nothing to interfere with a local referendum on reducing taxes on buildings here. your election, you repudiated that solemn pledge: you appointed a Committee on Taxation, two-thirds of the membership being land speculators and their agents, to act as a buffer between you and the rent payers.

"Your Committee, with your recommends a tax upon salaries and the increasing of rents by one-fifth of that now being

1922 Pel.

"You have arranged secret conclaves with representatives of "special privileges"—the Chamber of Commerce, the Merchants' As-

sociation, the City Cinb, and the Allied Real Estate Interests-to put the cost of government upon the poor of this city.

"You were anxions to have the people trust you with the reins of government. Why don't

you trust the people now?

"Are you the Mayor of all the people or do you represent the Asters, Lorillards, Rhinelanders, Wendels, etc.? The Proper that their fier tax the poor more?"

A BUSINESSLIKE BUSINESS MEASURE.

Reading, Pennsylvania, Chamber of Commerce speaks for all the third-class cities of the State in urging passage by the legislature of bills extending to them the Pittsburgh plan. In its memorial to the legislature the Chamber says

"Senate Bill No. 320 provides for legally extending the exemption of tools and machinery to third class cities. The same reasons which have established the wisdom of such legislation for Pittsburgh and Scranton, now call for this general extension; and the unfairbess of discriminating against manufacturers located or desiring to locate in other parts of the State is an additional reason for such extension.

"Senate Bill No. 343 provides for extending the same partial exemption of buildings and improvements which the Act of May 15, 1913, now implies to Pittsburgh and Scranton only.

This exemption encourages new enterprises and improvements such as all communities want, by reducing the tax burden put upon them; and at the same time discourages the withholding of unused or poorly improved sites from proper use. Civic progress and active employment of labor are thus promoted, and these benefits would be extended, and the present discrimination corrected, by applying the exemption generally. Moreover the provision made for the separate valuation of land and improvements, lays the essential foundation for systematic equalization of assessments. which is argently needed."

THE NEXT CONFERENCE.

It has been concluded to hold the next conference at San Francisco, on the exposition grounds. While a program has not yet been worked out, it is definitely settled to open the conference on Monday, August 23rd, lasting three days-23rd, 24th and 25th. The 25th will be made an especial occasion, and known as "Henry George-Single Tax

Mr. James A. Barr, director of Congresses of the Panama-Pacific Exposition, is desirous of making our conference one of the features of the exposition. Mr. James H. Barry, editor of the San Francisco Star, is chairman of the conference committee, to whom all communications or inquiries relative to the conference may be ad-

dressed.

Indications are that a very large attendance of Single Taxers from west of the Rocky Mountains will be present. Mention in the March Bulletin brought quite a number of expressions from friends in the East, indicating a likelihood of their It is hoped that we may have a attending. conference that will exceed in magnitude and importance any yet held in the history of the Fels Fund.

Mrs. Joseph Fels will be present, starting from Philadelphia early in July, campaigning all the way, and reach San Francisco in time for the conference.

THE GORGAS-JOHNSON PAMPHLET.

The following are a few of a large number of favorable comments we received of the Gorgas-Johnson pamphlet. Don't you want to help keep the ball rolling by ordering some copies for distribution in your city?

I think it a matter of the utmost importance that this pamphler should be given the widest circulation among physicians and engineers.—F. B. Kinyon, Attorney, Boise,

Idaho.

I enclose 50c for copies of the Gorgas-Johnson pamphlet. I will use them to plant seed in the minds of the State Department and officers of our association.—T. F. BULLARD. M. D., Secretary New York State Sanitary Officers Association, Schuylerville, N. Y.

Send 50 copies of the Gorgas-Johnson pamphlet as soon as possible. It is a great pamphlet, and we will dispose of a lot of them.—F. W. MAGUIRE, Chicago Single Tax Club. I like the Gorgas-Johnson pamphlet so well that I want you to send me \$2:00 worth, and I enclose check for that

amount.-Howard M. Holmes, Cleveland Single Tax Club. After reading the introduction to the Gorgas-Johnson pamphlet by Dr. Mendelson, I am convinced that I can make good use of 100 more copies.—F. E. SMITH, Chicopee Falls,

I enclose \$1.00. Please send me some more of the Gorgas-Johnson pamphlets.—Dr. Chas. L. Barcock, Milwaukee S. T. Club.