

# 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

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## 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:

I give, devise and bequeath unto the Single Tax Endowment Fund (a corporation duly organized under the laws of the District of Columbia), its successors and assigns, the sum of ..... Dollars, (or the following described real estate, to-wit) the same to be used, managed and controlled and disposed of in any manner the said Fund may see fit for the purpose of advancing the adoption in the United States of that method of taxation known as the Single Tax.

## ACCOMMODATIONS IN SAN FRANCISCO.

Those who contemplate attending the Single Tax and Joseph Fels Fund Commission Convention in San Francisco, August 23, 24 and 25 next, need have no worry about accommodations. San Francisco has over 2,000 hotels and apartment houses, with accommodations for over 150,000 guests. Prices range from \$1 per day upward for rooms, and less when taken by the week. San Francisco's restaurants are famous for fine cooking and the prices are very reasonable. Living is probably cheaper in San Francisco today than in any other American city. There are many tour companies which will take care of travelers and furnish them with a continual round of sight-seeing and amusement at reasonable prices while they are here. Mr. C. E. Todd, Secretary of the Conference, 150 Pine street, San Francisco, will give any information that may be desired about the Conference and the city.

EDWARD P. E. TROY  
Chairman Publicity Committee.

## FACTS CONCERNING THE CONFERENCE.

The Single Tax Conference and the Joseph Fels Fund Commission have joined in an International Convention, which will be held at the Panama-Pacific International Exposition at San Francisco, August 23, 24 and 25 next, and which promises to be one of the most interesting of the 822 conventions and congresses which are being held in conjunction with that exposition dur-

ing this year. Certainly no economic congress will surpass it in importance.

The Committee on Program, Dr. W. G. Eggleston, Chairman, is securing reports from Single Taxers on the progress of the Single Tax in every country in the world where information is available. Mary Fels, Daniel Kiefer, Bolton Hall, W. S. U'Ren and a host of other prominent Single Taxers will be in attendance.

California probably presents to Single Taxers the most interesting field for investigation in the United States today. Here they can study the Single Tax in actual operation. The pleasures of the sportsman and of the sight-seer may be added to the joys of economic study. The streams of the Sierra Nevada and the coast range of mountains are teeming with trout and other gamey fish, especially about Lake Tahoe, a pure gem of crystal water twenty-five miles long, located at an elevation of 6,000 feet. The Yosemite Valley, with its water falling 3,000 feet over rocky cliffs, is one of the wonders of the world, and not far distant are located the giant forests.

The exposition, comprising 625 acres, is said by the most distinguished architects and artists to possess the finest group of buildings, courts and gardens, all designed in perfect harmony, that has ever assembled at any American exposition.

Visitors should remember that in California, winter or summer, they may experience any climate they desire. In the mountains will be found perpetual snow, in some of the valleys torrid heat, while on the coast balmy spring exists. In San Francisco the temperature averages 65 degrees. A light overcoat will give comfort almost every evening. Umbrellas are not needed until December or January.

## UNPALATABLE TRUTH.

State Labor Commissioner E. W. Olson, of Washington, warned the Holland Vice Consul at Seattle against bringing of Dutch settlers into the State "until our lands are made available to the people at prices that will permit settlement."

Mr. Olson deserves credit for making clear the cause of unemployment and poverty in a State with land enough to support in comfort ten or twenty times its present population.

## GOVERNORS' VIEWS ON TAXATION.

A number of Governors have expressed in *The Chicago Public* their views on taxation, in answer to the following question:

A. What reforms, if any, would you consider desirable in your taxation system?

B. Has your present system worked so as to justify such comment as was made by Governor Byrne of South Dakota in his recent message, in which he said that the general property tax "stands in the way of a uniformly equitable distribution of the burden of taxation," and that "it is both inherently inequitable and impossible of enforcement"?

C. To what extent would you consider Governor Byrne's argument sound in the following:

"Some classes of property should not be taxed on the same basis as others. A person should not be penalized by extreme tax exactions for improving his town or neighborhood. The farmer should not be penalized because he improves the acres he holds. Per contra we should not offer reward in the way of tax immunity to him who gives nothing of value but only holds unused land for the increased value which the thrift and industry of the community will surely add to it."

D. Would you consider as a proper step toward solution of tax problems everywhere Governor Byrne's recommendation of a constitutional provision that will "leave the people free to adopt such intelligent system of taxation as they may see fit"?

The answers showed that Governor Byrne is far from being alone in his progressive views.

Governor Strong, of Alaska—I endorse the argument of Governor Byrne as eminently sound in the following: That "the general property tax stands in the way of a uniformly equitable distribution of the burden of taxation, and that it is both inherently inequitable and impossible of enforcement."

Governor Capper, of Kansas—The statement of Governor Byrne (regarding the general property tax) has adequate justification. I have given some study to the single tax theory. I have not seen my way clear to accept it. Still Governor Byrne's contention is essentially sound. I favor such a classification as to obviate the injustice complained of by him.

Governor Walsh, of Massachusetts—Governor Byrne's comment is certainly justified by the experience of Massachusetts. . . . I favor local option in taxing land values at higher rates than those imposed on the products of industry.

Governor Hall, of Louisiana—Answer to Question B: Yes, in large measure. To Question C: Entirely sound. To Question D: Legislature should have full power.

Governor Ferris, of Michigan—I would like to see the single tax plan worked into our tax system. I agree with Governor Byrne in his statement (regarding the general property tax). The argument of Governor Byrne is sound, nothing more nor less than the single tax. I agree with Governor Byrne again as regards constitutional provision that will leave the people free to adopt such an intelligent system of taxation as they may see fit.

Governor Boyle, of Nevada—I heartily concur with Governor Byrne in the proposal that the people should be permitted to legislate on the subject of class assessment.

Governor Moorhead, of Nebraska (through his secretary)—There should be such proper exemptions as will encourage improvements upon farms and lands.

A Governor's opinion is in most cases likely to be in line with public sentiment. The symposium shows remarkable advance. A few years ago it would have been an exceptional Governor that would have spoken out on taxation even as cautiously as the most conservative of the opinions quoted.

## SINGLE TAX IRRIGATION DISTRICTS IN CALIFORNIA.

BY EDWARD P. E. TROY.

California presents much of interest to Single Taxers that should cause them to attend the National Single Tax and Joseph Fels Fund Commission convention, which will be held at the Panama-Pacific Exposition in San Francisco during August 23, 24 and 25, 1915.

In the irrigation districts of California will be found the Single Tax in full operation. These districts are located from the Mexican boundary line on the south almost up to the Oregon line, 700 miles north. The Anderson-Cottonwood Irrigation District recently organized, is located in Shasta County, at the head of the great Sacramento valley, beginning at the county seat, Redding, and extending some 25 miles southerly along the Sacramento River, and includes the two towns after which it is named.

Visitors who come to California by the northern route or go home that way can arrange for stop-overs at Redding or Anderson, and devote any time they may have to spare to a study of the Single Tax in this irrigation district. Some 50 miles to the eastward lies Mt. Lassen, the only active volcano within the boundaries of the United States. A day can be very profitably spent in visiting that wonderful sight. All about this section of the state lie mountains perpetually clad with snow, and overtopping them all is Mt. Shasta. This region is full of game, and a sportsman can spend many days hunting and fishing there.

Shasta County is one of the wonder counties of California. It is larger than the states of Delaware and Rhode Island combined, and is first in the output of copper and silver, and fifth in gold among California counties. In 18 years it has produced copper valued at \$70,000,000. It has one-sixth of California's potential hydroelectric power and its forests contain over five billion feet of lumber.

The development of water by this irrigation district will bring about extensive planting of orange trees, which ripen their crop in this section two months earlier than in the southern part of the state. One of the largest and finest olive groves in California is located a few miles from the district.

The Anderson-Cottonwood Irrigation District was organized in July of last year by a vote of 400 in favor to 17 against. The argument used in the election was that the Home Rule—Single Tax system of taxation—would be in effect in the district; that the farmer who improved his property would not pay any more taxes than the speculator who held his land idle. On June 19 last the election for the issuance of \$450,000 of bonds to provide for the construction of the works to irrigate the 32,000 acres in this district was held. The vote was 503 in favor to 94 against.

One example of the injustice of the existing county system of taxation which was used in this campaign will be sufficient to show why the farmers voted so unanimously in favor of the Single Tax in their irrigation district. C. L. Bauk has a farm of 20 acres in the district, the land value of which is assessed at \$800. He has set out trees upon this land, erected a nice home, barn and other improvements, and brought horses, cows and other personal property upon it. Under the law of California the Assessor must assess and tax all of this property. As a result the total county tax for this 20-acre farm averages \$2.27 per acre.

Almost adjoining Bauk's farm lies 20 acres of similar land without any improvements, which is assessed also for \$800. The speculator who holds this land has to pay but \$0.84 per acre in taxes.

### WHAT ONE WOMAN IS DOING.

Mrs. Mary Fels, who is a visitor in St. Paul and Minneapolis this week, is one of America's notable women.

Mistress of a great fortune, a cultured cosmopolitan, at home in the high circles of every city in Europe, she has dedicated her life to the continuation of the work of her late husband, Joseph Fels.

She manages the great wealth which he left, participates in the running of his huge business affairs and devotes a fortune each year to a systematic warfare against poverty.

She does not combat poverty with alms. She believes that privilege is the perpetual parent of poverty and that our land system is the parent of privilege.

So she spreads the gospel of the single tax. The single tax is no abstruse or vague theory. It is simple and understandable. It is practical because it is in practice in many places in the world. Where it is in practice it has worked good, and no evil.

In a word, all that the single tax teaches is that if a given person is to assert the ownership or possession to any piece of land he must use that land.

Under our present plan of taxation we do the opposite. If two farmers own adjoining farms and one improves his place with buildings, fences and drains, and equips it with live stock and machinery, his taxes are promptly increased—he is fined for being industrious and useful.

If the other but half tills his farm, robs the soil, lets the buildings go to ruin and produces a quarter of the crops of his thrifty neighbor, his taxes are reduced. He is rewarded for his shiftlessness.

If a man owns a lot in the city and he improves it with a fine office building he is promptly taxed on the building. If he occupies the lot with a tumble-down tenement his taxes are small—he is rewarded out of the public treasury at the expense of his progressive neighbors.

If a man owns his own home and he furnishes it well, keeps it in repair and by his labor adds to its value he is fined—in terms of tax—for every carpet and curtain, for each piano or picture, while the owner of the vacant lot next door is rewarded by low taxes.

Thus progress is taxed and poverty results.

Our cities grow up sprawling and ragged, disfigured by vacant lots held for speculation, and people are forced far into the suburbs.

Thus farms are forced into tenant's occupation instead of owner's occupation.

Mrs. Fels and those who believe with her would reverse the process. They would tax nothing that is made by man. They would lay no money fine on industry of hand or brain. They would tax only natural resources—land. The cities where a single tax lot is valued higher than a whole section of farm land would pay an equivalent of their unusually advantageous location.

The single tax idea is alive all over the world. Within the year it has been submitted more or less concretely to people in five cities and two states of the United States. Over 500,000 people voted for it.—*St. Paul Daily News*.

### A CLEAR THINKER ON ALL SUBJECTS.

It is perhaps not generally known that Surgeon General Gorgas is a single taxer. The man who accomplished so much to make the Canal Zone a safe place in which to work and dwell is a broad-minded student of economic and social questions. Among the leaflets issued by the Joseph Fels Fund of Cincinnati is one written by General Gorgas on the economic causes of diseases, in which he endeavors to show how largely ill-health is due to poverty and the conditions environing it, and urges with considerable persuasiveness the Henry George theory of taxation of land values.—*Chicago Evening Post*.

### AN UNWRITTEN LETTER.

*The Single Tax Review* (New York.).

Here is a letter which never was written and never could be written. It is from a member of any legislature to any political economist occupying a chair in any university:

"Dear Sir—Political economists as a class are the engineers of efficiency in matters of legislation affecting the class of subjects in which you are efficient. As a member of the legislature of—I desire to ask you if you can point to any legislation directly attributable to the teaching of your profession? What fundamental principles of political economy are to be found in the standard works from which you teach which have been the direct or indirect cause of any wise law-making to which you can point?"

To this letter, that never was written, no affirmative or satisfactory reply could ever be made or ever will be made.

### THE SINGLE TAX YEAR BOOK.

The July-August number of the *Single Tax Review* contains the good news that the needed 700 pledges for the *Single Tax Year Book* are practically assured and the first steps in preparation are being taken. Regarding this Joseph Dana Miller writes that Professor Lewis J. Johnson of Harvard has agreed to co-operate in the preparation of material, but in addition he wants all possible help from the most efficient quarters, since the contents of the book should contain the fullest consensus of the best thought of the best men and women in the movement.

### THE FOREST SERVICE AND LAND MONOPOLY.

The United States Forest Service has recognized the fact that a mistake was made in allowing private monopolists to grab public forest lands. In a recent bulletin it complains that the lands thus acquired are being held on speculation and that the speculators are blocking a settlement.

It did not require any gift of second sight to be able to foresee that this would happen. It is the natural result of a policy that allows private individuals to appropriate publicly-created values. However, it is a good thing that even at this late date the Forest Service is waking up to the evil of land monopoly and is giving the public warning.

### HOW TO REACH THE IRRIGATION DISTRICTS.

By EDWARD P. E. TROY.

Probably the most interesting feature to Single Taxers of a journey to the Panama-Pacific Exposition will be the opportunity to visit the Single Tax irrigation districts of California. Passengers using the S. P. route can visit the Imperial Valley District in the southern part of the state, by getting a stopover at Imperial Junction and visiting El Centro. A stopover at Modesto in the central part of the State, will enable them to visit the four Single Tax districts about that city—Modesto, Turlock, Oakdale and So. San Joaquin—about 100 miles from San Francisco. On the homeward journey, the Anderson-Cottonwood Irrigation District may be visited by taking the northern route and getting a stopover at Anderson or Redding.

Passengers over the Central Pacific Route wishing to visit the four irrigation districts at Modesto should arrange when buying their tickets to come via Stockton, where they can get a stopover. An electric railway will bring them the 30 miles to Modesto for 90 cents.

The Santa Fe Railroad does not run very near to the Imperial Valley District. Those who use that route to visit the San Diego Exposition can take a delightful automobile, eight-hour, stage ride, 125 miles over the mountains, to the Imperial Valley, from San Diego and return, for about \$6.00. The Santa Fe Route passes directly through the Modesto, Oakdale and Turlock irrigation districts. A stopover at Riverbank, and a six mile ride will bring them to the town of Oakdale, which is the headquarters of that irrigation district. The automobile stage or the Santa Fe and Empire Electric will carry persons from Oakdale to Modesto, the county seat, and office of the Modesto district. The Turlock district and the So. San Joaquin district also lie about Oakdale.

The Western Pacific Railroad passes through the city of Stockton. A stopover there and a thirty mile ride on the Tidewater and Southern Electric Railroad will bring passengers to the city of Modesto. The Chamber of Commerce at Modesto will gladly take visitors in automobile through these irrigation districts and give them an opportunity to study the Single Tax in actual operation.

### WHAT PEACE MAY BRING.

Bodenreform on June 20 presents a draft of the proposed law to ensure homesteads to every German soldier. Under the provisions of this law every participant in the war will have a right to a homestead in the empire or its colonies. In awarding claims, first claim will be allowed to local residents injured in the war, to widows, or to heads of large families.

Two classes of homesteads are provided for, cottages with vegetable gardens attached, or agricultural homesteads, to be assigned only to those with sufficient training and capital to work them.

The land for these homesteads is to be obtained through compulsory expropriation of existing owners. The officials in charge have the first right to buy at every auction sale, or when property is for sale that has twice been sold voluntarily in a decade. In making these purchases the price shall be the value at which the property was assessed for increment tax before the war.

Title to homesteads will be given in consideration of payment of perpetual ground rent. A man can not alienate the title without his wife's consent. When a sale is made the government's homestead officials have the first right to buy. The government will have the right to increase rents when the soldier voluntarily transfers his homestead, or when his youngest child becomes of age after the death of both parents. The value of land in the neighborhood will determine the extent of the increase. Rent may be lowered when surrounding values show a decrease.

Government loans for improvements will be made, but the homesteader must be able to furnish at least ten per cent of the cost himself. Provision is made for co-operative loans to help those otherwise unable to secure the ten per cent of building expense which the government will not furnish.

These homesteads can not be attached for debt due private parties.

To pay all expense and to provide against loss, a two per cent tax is to be laid on all privately owned land that has not been for five years steadily cultivated. The owner's valuation will be accepted as basis for this tax, but the government reserves the right to buy at this valuation.

These provisions are far from perfect. Flaws can be picked therein with ease. But there is the expectation that once such a law has been put in effect, improvement will follow.

The point is further made that eleven years ago the Reichstag passed a resolution in favor of giving every citizen over 24 years of age a homestead, but it failed to give it the force of law.

Should Germany take this course, the returning soldiers of other belligerent nations will surely demand the same, and such a demand could not easily be refused. Then workers of nations which remained at peace may well ask why they should be denied the right to a home, merely because they had the good sense to keep out of war.

### ANOTHER PROGRESSIVE FARMERS' ORGANIZATION.

The State Farmers' Union, of Louisiana, has demanded at its seventh annual conference abolition of the poll tax and a graduated land value tax. That shows progress.