

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 10C PER YEAR]

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

Volume 3

Cincinnati, Ohio, January, 1915

Number 1

WATCH CALIFORNIA GROW.

Complete figures on the Home Rule in Taxation Amendment in California are 267,818 in favor and 375,634 against. The Single Tax vote of the State has thus increased from 169,000 in 1912 to 267,818 in 1914. Certainly a healthy growth. And this increase was principally in the rural districts. California farmers are wiser than monopoly agents take them to be. Then there is this further fact to be noted: There are many voters who are not yet sufficiently convinced to give a Single Tax measure their support, but who are interested and are studying the question. There are probably enough of these alone to form a majority together with those already converted. It is but a matter of keeping up their education. That is one duty which Single Taxers must not neglect.

REMEMBER.

The Single Tax Endowment Fund exists for the purpose of receiving bequests for Single Tax work. Bear this fact in mind when you make your will, provided your family does not need all that you must leave behind you. Let your work continue even after you have been called away.

A practical suggestion may not be amiss. It would be well to notify the Commission when you make your will, quoting the exact wording of the clause wherein your bequest is made. This will insure against mistakes, which may prove costly at a time when you will no longer be here to explain them to the satisfaction of a court. Should there be any serious mistake in the wording, the Commission's lawyer will at once advise you of whatever change may be necessary and thus make sure that your desires will be carried out.

WHAT IS NEEDED.

Opportunities to advance the cause exist in every State, from Maine to California. Some of them must be allowed to rest because there is very little prospect of enough contributions to efficiently help all. To render efficient help in the few places on which work must be concentrated requires an amount that can only be raised with the active co-operation of every Single Taxer. Good intentions alone will not raise it. Cash is

also indispensable. Please bear this in mind when the Commission sends you a reminder of your pledge.

MORE GOOD OUT OF HOUSTON.

Houston is going to be famous for more good things than the Houston system of taxation. There has just been formed there an organization which should serve as a model for Single Tax organizations throughout the country, as the following copy of its by-laws shows:

THE HOUSTON EQUITABLE TAX ASSOCIATION. BY-LAWS.

I.

OBJECT.

This association is organized for the purpose of securing legislation which will relieve the products of human industry from taxation and appropriate by taxation for the benefit of the community, values created by the common energy and enterprise of the community. Values created by the individual belong to the individual. Values created by the community belong to the community. This is the principle on which any sound system of taxation must be based.

II.

Any person favoring the principle announced above is eligible to membership in this Association.

III.

The officers of this Association shall consist of a President, Vice-President, and a Secretary and Treasurer, each of whom shall hold office for one year or until his successor is elected.

IV.

Meetings of the Association may be called at any time by the President, or by any three members of the Association on giving such notice as he or they may deem practicable, of the time and place of meeting.

V.

No dues for membership in this Association shall be required, but membership in same is conditioned on the payment to the Fels Fund of America of at least 50 cents per month, same to be collected, or its collection superintended by the Secretary and Treasurer of the Association, who is authorized, if necessary, to pay a commission of ten per cent to a collector hired by him for that purpose.

VI.

These by-laws may be amended at any time by a majority vote of the members present at any meeting called for the purpose of amending same, notice of the purpose of such meeting to be stated in the call.

The undersigned hereby join said Association.

NAME

ADDRESS

RENEWALS.

If a blue "RENEWAL" subscription blank is enclosed, it means your subscription has expired. Send at once 10 cents, and get your friends to subscribe also.

A FIT TRIBUTE.

The Herald (London), December 5.—The old saying that no prophet is accepted in his own country has its exceptions. This is so with regard to our old friend and comrade, Joseph Fels, and we are glad to learn that his native city—Philadelphia—has decided to keep his memory alive. On November 5 plans for a memorial monument, in the shape of a public forum, were submitted to the City Council by the Joseph Fels Memorial Committee and accepted. The place proposed for its erection is the north plaza of the City Hall—the recognized open-air meeting place. Such a proposal is a fitting tribute to the memory of one whose life was spent in unselfish devotion to the interests of humanity. For no one believed more thoroughly than Joseph Fels in the importance and value of public discussion as a means for securing justice. One thing only now remains for Philadelphia, in common with other cities, to put into practice—the principles of land taxation which he so courageously advocated. We are sufficiently optimistic to believe that the time will come when this will be done.

FOR THE WAR-RIDDEN COUNTRIES.

Asked by a European friend for an opinion as to how the enormous expenses of war should be met, Mrs. Fels wrote as follows:

Dear Sir—How should the expenses of the war be met? Whatever plan may be adopted by the government, it will have one of two results. It will either make harder the struggle for existence of the men who have risked their lives in the war, of those who have returned crippled or broken in health, and of the widows and orphans of those who were killed, or it will make the future easier. It all depends on what method the government will adopt to raise the necessary revenue, whether one result or the other will be the outcome.

Should the government decide to issue bonds, it will mean that those who buy them will have a legal claim upon the labor of every worker in the country, upon the labor of his children and of his children's children. Surely the war has caused sacrifices enough. Such additional sacrifice should not be asked.

Should the government levy tariff taxes, excise duties or taxes on labor products? If it does this, it will restrict production and trade and lessen the number of opportunities for employment. It will thus increase the number of unemployed, reduce wages, and at the same time force up prices of commodities. Tariff taxes increase the price of imported goods, and check importations. Since for every dollar's worth of goods imported into a country, a dollar's worth of labor must be performed within the country to pay for these goods, tariff taxes reduce opportunities for employment as well as increase prices. When made so high as to be called "protective," these taxes force much labor out of industries for which the country is best fitted into industries which can only be carried on under difficulty and loss. Moreover, it stimulates and encourages the formation of trusts and monopolies which rob and oppress the workers as grievously as would any foreign conqueror. Those who have made the sacrifices which war requires should surely be spared such treatment from their own government.

Excise taxes check production of the commodities on which they are laid, thus reducing the number of men employed, lowering wages and raising prices. They also encourage combinations and trusts. Other taxes on labor products have the same effect. Taxes on honestly earned incomes merely rob the taxpayer of a part of his earnings.

Surely the government should avoid all such

methods of raising money. The government can raise all the money it needs in a way that will open opportunities to labor so that none who want work need be without, that will stimulate production of wealth instead of checking it, that will put an end to the trusts and monopolies now existing and make impossible the formation of new ones, that will increase wages to the full product of one's industry and will keep prices down to a fair level. It is only necessary, in order to accomplish such a result, to levy taxes so that holders of natural resources will find it more profitable to let them be put to their most productive use than to hold them unused or but partially used. The tax that will do this is a tax on the value of land, irrespective of improvements, so laid as to take for public purposes the entire rental value. This is the only tax that should be levied to raise public revenue. It would put into the public treasury the ground rent of the nation, thus taking nothing from labor or capital which they do not already pay to private individuals. At the same time, it would exempt industry from all taxes now paid in addition to rent.

It would compel all land holders to either make use of their land to its full capacity or let some one else do so. To let valuable land lie unused, will mean to the land owner payment of the rental value to the State without return. He could not afford to do this, moreover he would not, as is now the case, be taxed more for improving his land than leaving it lie idle.

Thus in every country adopting this system there would be effective demand for labor equal to the needs of the population. There would be no need of enforced idleness and no involuntary poverty. Is not the establishment of such conditions due the people who have made all the sacrifices which war entails, and endured its awful suffering? Let them refuse to tolerate any suggestion of depriving them of their due.

Yours truly,

MARY FELS.

(Mrs. Joseph Fels.)

This is advice which may profitably be followed by the United States as well as by the war-ridden nations. We should not wait for a war to drive us into adopting a sensible policy. Making war impossible is not the least of the benefits which will follow adoption of the Single Tax.

BARBAROUS MIAMI.

Miami, Florida, has a city council which is apparently unaware that the Dark Ages came to an end some time ago. There is no other explanation in sight of its passage of an ordinance compelling every man between 21 and 55 years of age to pay a "street tax." It does not matter how poor the man may be, it does not matter that the State, through refusal to properly tax land values, has deprived him of a chance to work, it does not matter that he already pays in rent to a private landlord full value for all the benefits he gets out of government, and it does not matter that any lack of revenue from which the town may suffer is due to allowing these landlords to keep in their pockets the money they collect from tenants for the privilege of enjoying the benefits of government. He must pay the tax just the same or go to jail. Poll taxes are by no means unknown even in this age, but the more enlightened States have abolished them, while in most

places where they still exist there is no other penalty for non-payment than disfranchisement. But Miami sets the pace by imprisoning the man who tries to avoid such robbery.

How this barbarous ordinance is working may be seen in the following from the Miami Metropolis of December 30:

Failure to pay their street tax brought several negroes into court today. Leon Johnson was sent to jail for ten days until someone could go to his house and get the \$3 which he said he had there. K. Knowles wanted to pay his tax in the installment plan, but since he had the money was ordered to hand it all over at once, which he did in court. A. McPherson has a wife and six children to support so he was released on condition that he pay the tax next week.

Kind of the Court, was it not, to wait a week before compelling a poor laborer to deprive his family of hard earned and badly needed money! And what does the community give the laborer in return for this tax? Not a thing.

If there is any missionary to the heathen looking for a new field in which to work, Miami, Florida, would be a good place, and its councilmen and judges the subjects most in need of his preaching.

SLIGHT APPLICATION OF A SOUND PRINCIPLE.

North Dakota farmers have always had the benefit of a very slight application of the Single Tax principle. The constitution declares that assessment of land must not be increased merely because it has been plowed. Here is a slight recognition of the injustice of taxing improvements. The same reason that exists for exempting the value created by the labor of plowing requires exemption of all products of individual labor. Crops represent the labor of planting, taking care of the growing grain and the harvesting of it. Buildings represent the labor of producing them. Household goods, machinery and all other commodities represent the same. Why should industry expended in producing these be taxed any more than the industry of plowing? It is undoubtedly wrong to raise a man's taxes because he has been industrious enough to plow his field. But is it not equally wrong to raise his taxes because he has been industrious enough to build a house? There is not a valid argument to be advanced in favor of exemption of plowing that does not apply with still greater force in favor of the whole Single Tax program. There is not a benefit derived by working farmers of North Dakota from this exemption that would not be multiplied at least a hundred times by complete adoption of the Single Tax.

Perhaps some perception of these facts prevails in North Dakota. At any rate the voters adopted at the recent election a constitutional amendment authorizing classification of property for taxation.

Nebraska has also always given its farmers a little of the benefits of Single Tax. Its constitution allows legislation providing for exemption

of fences growing, fruit and forest trees. A majority of the people of the State, intelligent enough to think at all on the matter of taxation, declared at the last election in favor of a classification amendment. But under the constitution, ignorant or indifferent voters who do not vote at all on an amendment are counted as voting "no," and this unreasonable provision seems to have defeated the amendment. The result is uncertain on account of some irregularity in the compiling of the vote which may possibly lead to the legislature ordering a recount.

DEATH WILL NOT STOP HIS WORK.

A splendid worker in California writes that his will provides that one-third of his property is to be left to the Single Tax Endowment Fund, the corporation which has been formed to receive such bequests. This is a splendid example. The Commission will give, on request, all detailed information that may be desired about this corporation.

ACTIVITY IN RHODE ISLAND.

The Rhode Island Tax Reform Association, of which ex-Governor Lucius F. C. Garvin is president, has prepared for presentation to the legislature the following bill:

It is enacted by the General Assembly as follows:

Section 1. The electors of any town or city qualified to vote on a proposition to impose a tax, when legally assembled, may vote to exempt from taxation, for a period of ten years and until otherwise voted, buildings and other improvements, or tangible personal property, or both:

Provided, That during the period of any such exemption, the rate of taxation upon land may be in excess of one and one-half per centum of its ratable value; and *provided,* further, that any person possessed of property, of the value of at least one hundred and thirty-four dollars, may be taxed upon that amount upon application to the assessors.

Sec. 2. All acts and parts of acts inconsistent herewith are hereby repealed, and this act shall take effect immediately.

HE STILL WORKS FOR THE CAUSE.

The will of the late Mrs. Hannah J. Walsh of Lewiston, Maine, left to the Fund the sum of one thousand dollars, which her executor, F. D. Lyford, has paid.

Mrs. Walsh was the widow of Joseph Walsh, a staunch Single Taxer, whose dying request it was that the money be given to the cause. In her will Mrs. Walsh appointed Mr. Lyford, trustee, to use the money as he would see fit for the good of the Single Tax cause.

Joseph Walsh was a native of England and came to this country about forty years ago. Though lacking the advantage of a school educa-

tion, he was remarkably well informed and highly intelligent. Earning his living as a mill worker, he was intensely interested in economic questions. About 1884 his studies led him to an investigation of Henry George's teachings, to which the name of "Single Tax" had not yet been given. He realized the truth of that philosophy and became an active and earnest worker for the cause, giving freely of his time and money.

The provision he made enables him, in spite of death, to continue as an active worker still.

WE HAVE TROUBLES OF OUR OWN.

A writer in a Chicago Croatian paper called "The Svyjelto," tells about unfairness of tax methods in Austria. After reading his account it would seem that Austria is but following the example of some American assessors. The article follows:

Justice-loving Americans will believe the protests of the subjects of Austria against unfairness and oppression if they read the tax lists of our country. Fortunately, my father is a small land holder, and through him I got the list of last year.

A few instances will illustrate, as follows:

At Miholjen, 9,665 jutara (acres) owned by one noble royalist, tax 167 crowns (\$83). Owned by small farmers at the same place, 7,278 acres; taxes 12,384 crowns (\$6,912).

At Vocinu, one royalist owner, 22,750 acres, tax 151 crowns; at same place 12,630 acres, owned by small farmers, tax 19,075 crowns.

At Drenosau, one noble owner, 22,612 acres, taxes 160 crowns; at same place 13,719 acres, owned by 12,000 small holders, taxes 9,982 crowns.

And so on throughout the entire empire. Aristocrats paying nothing, doing nothing good to mankind, and small farmers and toilers holding barely enough land to earn their living and contribute to the royal idlers, paying nearly all the expenses of government. How long would Americans endure this?

If the writer had made a study of assessments in this country he would not have asked that last question. Americans pay more tribute to John D. Rockefeller, for instance, than any European monarch gets for his personal use from his people. They also pay more than a king's wage to William Waldorf Astor, to Vincent Astor, and others who might be mentioned. Examples are plentiful of large landed estates in the United States, assessed at a small percentage of real value, while small home owners and farmers pay on a hundred per cent valuation.

HOW TO BE HELPFUL.

Prompt responses are the kind that help most. Bear that in mind when you get a communication from the Commission. Putting it aside to be forgotten or dropping it in the waste basket is to delay the Single Tax. Reactionaries are not the only upholders of unjust conditions. The Single Taxer who does nothing for the Single Tax has his share of responsibility. Are you one of these?

MAKING VACANT LOTS USEFUL.

George L. Rusby, of Nutley, N. J., is another Single Taxer who believes in making his vacant lots work against the vacant lot industry. He owns one near the center of town and has put thereon a sign-board with the following legend:

NEIGHBORS ARE PAYING INCREASED TAXES FOR THE PRIVILEGE OF BUILDING HOUSES AND RAISING THE VALUE OF THIS VACANT LOT. WHY NOT TAX EQUALLY ALL LOTS ON THIS BLOCK, WHETHER VACANT OR BUILT UPON, AS WE NOW TAX FOR SEWERS AND FLAG SIDEWALKS? WHY FINE PEOPLE FOR MAKING IMPROVEMENTS?

FOR INFORMATION REGARDING CORRECT TAXATION METHODS, APPLY TO THE NUTLEY SINGLE TAX CLUB.

The same method is followed by Laurie J. Quinby, of Omaha, Fay Lewis, of Rockford, Ill., Chas. Hecht, of New York City and J. J. Pastoriza, of Houston.

WHAT TEXAS NEEDS.

How cruelly the Poll Tax provisions of the present Constitution operate upon many good, but unfortunate citizens, is coming home, with emphasis, at this time. Thousands of the best farmers in Texas, and other thousands of the most worthy and industrious mechanics and laborers, are unable to spare the \$1.75 necessary to obtain the certificate to show that they shall be entitled, during 1915, to exercise the elective franchise.

It was argued that the public schools would be benefited, because of the fact that \$1 of the tax went into the public school fund.

Shame, on such a reason! With all the resources of natural and artificial wealth possessed by Texas, that enough school revenue cannot be obtained by the ordinary methods of taxation, without establishing a bargain-counter for the ballot!

It has been fallaciously said, also, that "every man worthy of voting should contribute something to the support of the government that protects him;" that "any man worthy of a vote should be willing to contribute \$1.75 to the support of the government," etc.

Shame, on such an outrageous sentiment! MANHOOD—not MONEY—should constitute the basic qualification for suffrage!

The honest man without property pays a heavier tax than the man with property pays. The man who rents a house, a store, a room or a farm, pays not only the tax of the landlord, but contributes to him a net profit in addition. In other words, the renter—in city or in country—not only pays his own, but the landlord's tax. I own a good home. I am not yet ready to change places with the man who has to rent one!

The people of Texas, with their keenness of conscience for the right as a general rule, should hasten to get out of their Constitution this outrageous provision for elective franchise privilege!

The above tells one reason why Texas needs a Constitutional Convention to frame a new Constitution. There are many other reasons. The LAND provisions should be re-written, so that LANDLORDISM and TENANTRY SHALL DISAPPEAR.

The present TAXATION system should be superseded by a system of Single Tax on land—the fairest system ever devised by man.—Dallas Democrat.