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GERTRUDE COLLES,

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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

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Number 6

## 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.

## KEEP THE WHEELS MOVING.

Remember that single tax work can only be kept going when given adequate financial support, and the Joseph Fels Fund has been established to secure it. Mrs. Fels and some others are giving their share. Are you giving yours? If not, now is the time to begin.

## THE CONFERENCE.

The conference at San Francisco on August 23, 24 and 25 bids fair to be a great success. The place of meeting is on the exposition grounds. The active workers of the Pacific Coast States will be well represented and delegates will be present from all other sections of the country. In regard to hotel accommodations the following letter from Dr. W. G. Eggleston is helpful:

August will be one of the crowded months in the San Francisco hotels, and one of the problems even now is to find a comfortable, reasonable-price hotel where one can sleep. You can get rooms, but sleeping is another matter. Very few hotels are not on street car streets, many of them on corners, with two lines making a racket until 2 a. m.

It has occurred to me that you and the other Easterners who will be here in August may want one or two hours sleep every night. So I have investigated the Hotel Claremont, Berkeley, right at the end of the Key Route Claremont line, 40 minutes from the Ferry Building, and with direct Key Route ferry service to the Exposition grounds, so that one need not go through San Francisco to reach the grounds.

It is a very large hotel, built some years ago for a swell, millionaire roost, but was never opened until about six weeks ago, because Berkeley is a "dry" town and the hotel

couldn't get a liquor license. No liquor is sold now—and won't be. It was opened by two women as a place for people of moderate means who prefer a quiet place. It is the place I would go to.

The rooms are all medium and large. The grounds are large and very beautiful. There is no noise. The steam heating apparatus will be in place by the middle or last of June.

The Key Route fare to the city is 10 cents; direct to the Exposition grounds, 20 cents; to the Ferry Building and then through the city by street car, 15 cents.

Street cars to the grounds in the city are packed, but there is plenty of room and comfort on the direct boats.

The Claremont Hotel is almost a mile South of the University, high up, with full view of San Francisco Bay.

I have mentioned the steam heating apparatus as a warning to the Easterners who come—even in August. Don't come here with nothing but summer clothing. Leave umbrellas at home, but bring light overcoats and heavy or medium underwear. This is a rather hot day; 65 in the shade on my porch. Last Wednesday was what we call a "scorcher"—82 degrees.

I dwell on this because I want the single taxers to be as comfortable as they can—physically—while they are here. The women folk should not come here loaded up with thin shirt waists. Native women can wear them, even in winter; but tenderfeet can't.

There is only one trouble about the Claremont Hotel for our Eastern friends:

They will come mostly by the Southern or Western Pacific or the Santa Fe, and the least troublesome way to get to the hotel from the trains arriving in Oakland is to cross to San Francisco on the Southern Pacific, the Western Pacific or the Santa Fe ferry boats—landing at the Ferry Building—and then take the Key Route boats from the same Ferry Building, recross the Bay and take the electric train to the Claremont. That involves a double trip across the Bay.

Otherwise, getting to the hotel from the trains that come to Oakland involves two changes of street cars for those arriving on the Southern or Western Pacific, and a walk of about three blocks for those coming on the Santa Fe.

Key Route trains to and from the hotel run every twenty minutes from 6 a. m. to 1:45 a. m. next morning.

N. B.—If the Claremont Hotel is selected, **ALL BAGGAGE SHOULD BE CHECKED TO OAKLAND**—not to San Francisco—and checks given to baggage men on the trains.

If unattached women are coming, they can get rooms on the fifth floor of the hotel, which is reserved for women.

It can be easily arranged for some of us local men to meet trains and steer the pilgrims to their lairs if they go to the Claremont. I shall try to meet as many as I can at the trains even if they decide to stop in the city—San Francisco.

**DENVER WORKERS CONGRATULATED.**

The following telegram to the Denver Single Tax Campaign Committee is self-explanatory:

CINCINNATI, OHIO, May 19, 1915.

Messrs. Salmon, McGowan, White, Bigelow and Wallis,  
220 National Safety Vault Bldg., Denver, Colo.:

Congratulations! Eight thousand more Americans have learned that the Single Tax will hurt only the comparatively few beneficiaries of our present system of land tenure. Every election spells progress for us. It increases the number stirred from complacency and contentment with an order that doles charity with one hand and with the other robs those whom it pauperizes. These United States, Denver but a minute speck, will yet be as it was intended, a land of the free. But free men come only of free land, to secure which we must fight on undismayed by breadlines, unemployed thousands and full prisons. Ninety-nine per cent of yesterday's opposition vote know not what they did, but your magnificent educational campaign, resulting in eight thousand protests, will do its part to enlighten them.

DANIEL KIEFER.

**THE DENVER RESULT.**

Six months ago there may have been a few hundred Single Taxers in Denver, or 1,000 at a very liberal estimate. As a result of a few weeks' campaigning with the question an actual campaign issue, Denver has today 8,000 voters committed to the Single Tax. The vote on the issue was against, 26,833; in favor, 7,988. Twelve thousand voters who went to the polls did not vote on the question at all. A fitting comment on the result is the following from the Denver "Single Tax," a local paper:

"The election on May 18, has filled the hearts of Single Taxers with joy. The opposition fought hard; they had ads in every weekly paper in the city, in theater programmes, in moving picture theaters, in all the daily papers. They spent barrels of money for an army of workers before and on election day, whose duty was to misrepresent Single Tax. They resorted to every known means of intimidation, fraud, bribery and corruption. Notwithstanding all this, and the fact that we were able to reach so few voters with the truth, these 'friends of the poor man' were able to defeat us by a vote of only 3½ against 1. A remarkable victory for Single Tax, a most remarkable victory.

Our resources were limited, but truth is powerful.

The fight will go on, harder than ever. The Single Tax question has come to stay, it insists on being heard, will not give up until adopted by the people. Truth is a stubborn and persistent battler, it will ultimately triumph, and complete victory is not far distant.

Enthusied by the splendid vote we polled, despite the unfair tactics and wholesale calumny of the enemy, and inspired with new life and vigor by the creditable showing we made, let us dash on more determined and more aggressively than ever, with the banner of freedom and liberty. Soon—sooner than we realize—the goal will be reached.

We take this occasion to thank Mrs. Mary Fels and The Fels Fund Commission for their generous and encouraging assistance in our campaign; we thank those in Denver and those that came from neighboring States for the splendid work you did. The good you have accomplished will roll on for ages, and your work will live long after an account of your stewardship is rendered."

The heaviest vote against the Single Tax was cast in the aristocratic sections, where the vote

stood about 17 to 1. In the workingmen's districts, in spite of the opposition's trick of sending fake trade unionists about to talk against it, the vote was much stronger. In the most favorable precinct the result was 137 in favor to 39 against. In the most hostile it was 9 in favor to 105 against.

**WORKING FOR THE PUBLIC GOOD.**

A business concern that deserves encouragement and success is the enterprising jewelry manufacturing firm of James C. Doran & Sons, Providence, Rhode Island. It is sending out the following letter to other business concerns of that city.

PROVIDENCE, R. I., May 20, 1915.

Metal Products Co.:

GENTLEMEN—Because of unfair taxation, you were over-charged by the city of Providence in 1914 to the extent of \$1,718.63.

We were over-charged to the amount of \$1,847.54.

All this unnecessary loss for you and us because our city clings to the ridiculous policy of taxing Real Estate Improvements and Personal Property.

If Providence had taxed the Land Only, at the rate of \$4.57 per \$100 on assessed values, you and we would have saved the amounts above stated, and the income of the city (including the tax on intangible personalty) would have been the same—about four and three-fourths millions.

There is no good reason why the present policy should continue; its retention is due to the fact that you and we have been indifferent, or apparently satisfied with things as they are.

There is every reason why improvements and personalty should be exempted.

It would encourage and stimulate all kinds of building—houses, factories, business blocks, office buildings.

The removal of the unjust tax on business personalty would not only relieve our manufacturers and merchants of a serious handicap, but it would be a strong inducement to outside concerns to locate here. It would invite capital for the promotion of all kinds of industry. And, in consequence, Providence would grow so rapidly as to be able in the near future to utilize to the full extent her unrivaled shipping advantages, by both rail and water.

LAND SPECULATORS are the only persons who have any motive for opposing a land tax, and it remains to be explained how their "business" benefits the city or the State.

We believe that by acting together in a permanent organization, Providence manufacturers and merchants can speedily secure a land tax for Providence.

If we arrange for a meeting, will you agree that you, or your representative, will be present?

Yours very truly,

JAMES C. DORAN & SONS,  
J. A. DORAN, Treasurer.

P. S.—Under the new rate of \$1.75 per \$100, your improvements and personalty will be increased 10 cents per \$100, whereas, the land rate of \$4.57 above referred to would be increased to \$4.78, to produce the increased revenue—in other words, your loss will be greater next year than the past year.

It need but be said in comment on this letter that a business concern which works for the public good, as James C. Doran & Sons are clearly doing, must be one that gives its customers a square deal.

**WHAT ELECTION FIGURES SHOW.**

Until we have a nationwide popular vote on single tax we cannot tell how many single tax voters there are. So far elections have been held in which the single tax was made the issue in statewide elections in three states and in local elections in six cities outside of these states. Ac-

According to returns from these elections the number of single taxers is as follows:

Seattle, Wash., March, 1912	13,000
Everett, Wash., November, 1912	4,858
Missouri, November, 1912	86,647
Pueblo, Colo., November, 1913	2,711
Oregon, November, 1914	64,825
California, November, 1914	267,618
Houston, Tex. (for Pastoria), April, 1915	5,659
Colorado Springs, Colo., April, 1915	992
Denver, Colo., May, 1915	7,988

Total, three States and six cities . . . 454,298

These places contain, according to the census of 1910, a combined population of 6,931,311 or 7½ per cent of the total population of the country. So if a proportionate vote for single tax were to be cast in a nationwide contest we would have a voting strength throughout the United States of 6,057,200, or more than 41 per cent of the total cast for President in 1912 and not far short of what was cast for Woodrow Wilson.

Of course we are not warranted in assuming that our vote throughout the nation would at the present time be as strong as that. But the figures make clear the splendid showing in the places where contests have taken place.

The figures also show the possibilities and need of thorough nationwide organization.

### IS PAYING TRIBUTE A BLESSING?

The people of invaded European countries who object to paying war levies to their conquerors should be talked to by Charles H. Shields of Seattle, whose business it is to manage anti-Single Tax campaigns. Mr. Shields holds that payment of such tribute is a benefit to the people who pay. He holds further, for some unexplainable reason, that since driving out of the invaders will put an end to war levies, every conquered people should fight in defense of the invaders.

Mr. Shields did not state the case in just these words, but he made assertions in Denver and other places, which, if conceded to be valid arguments against the Single Tax, would also show that a conquered people ought to object to being relieved of paying tribute to their conquerors.

Mr. Shields' objection to the Single Tax in Denver is that—so he said—it would abolish \$160,000,000 of land values. In other words it would relieve the people of Denver who do useful work from annual payment to non-producers of an amount equal to the interest on \$160,000,000. If the current rate of interest in Denver is 5 per cent that would be \$8,000,000. For all the good this payment to landlords of \$8,000,000 a year does the wealth-producers of Denver, it might as well be paid as tribute to a conquering foreign army. But Mr. Shields is so afraid that its abolition would be a great evil that to prevent it, he urged the people to reject a measure which would have only transferred to land values about \$1,000,000 in taxes now laid on labor.

European belligerent governments with armies invading their neighbors' territories should now avail themselves of Mr. Shields' services.

### THE GIST OF CERTAIN MEASURES.

The reference in the May Bulletin to taxation measures that have developed strength in legislative bodies or before the people has brought in some requests that these measures be published in full. The extreme length of some of these makes that impossible. The proposed land value tax measure, which received a majority in the Texas House, would take up a full page of the Bulletin, but the essential part of it was contained in the following words: "The Legislature may impose a graduated tax on lands other than homesteads and exclusive of improvements." In recommending it for passage the chairman of the Committee on Constitutional Amendments reported:

"This is a salutary measure, the purpose of which is to break up large landed estates and thereby cheapen lands for homeseekers. It will aid tremendously in solving the farm tenantry question."

The measure adopted in North Dakota last November allows the Legislature to classify property for taxation at different rates. The amendment submitted in South Dakota at Governor Byrne's suggestion will, if adopted, allow the same thing.

### A CHANCE FOR TEXANS.

The following announcement speaks for itself:

**QUERY: IS THE HIGH PRICE OF LAND A HELP OR A HINDRANCE TO PROSPERITY? HERE IS A SAMPLE PROBLEM:**

A farmer with wife and four children owns a farm valued at \$6,000, and which yields an annual "net" income of \$1,000. The land is worth \$4,000, unimproved, the improvements are valued at \$2,000. Now arises this question: Upon the death of the parents, is it best for the children that the bare-land value has increased, or decreased, even to no selling value at all?

During the farmer's life, it is obvious that his income would remain about the same with the same application of labor, whether the value of the land rose or declined, since he would harvest no more grain, the cows give no more milk, the pigs no more hams and bacon, the chickens lay no more eggs, and the horses do no more work. Now, if upon the death of the parents the value of the farm still remained \$6,000, each child naturally would inherit \$1,500, and to have as good a farm as the father's, each of them would be obliged to borrow \$4,500.

If, however, the bare-land value rose to \$3,000, and the improvements remained \$2,000, each child would inherit \$2,500, but must borrow \$7,500, while the income would remain about the same as before. And if the bare-land value declined to \$2,000, plus the \$2,000 for improvements, each child would inherit only \$1,000, but need borrow only \$3,000, income remaining about the same, \$1,000. And lastly, if the bare-land value disappeared altogether, each child would inherit only \$500, but need borrow no more than \$1,500, to obtain as good a farm as the father left, while with the same application of labor, the "net" income would remain \$1,000 as before.

What is best for the farmer's children, an increasing or decreasing bare-land value, even to the extinction of all the bare-land value?

The Texas League for the Taxation of Land Values offers \$50 in prizes for the best solution of this problem.

First prize . . . . . \$25 00  
Second prize . . . . . 15 00  
Third prize . . . . . 10 00

This contest is open to anyone in Texas, not excepting College Professors, Legislators, or Editors. Manuscripts must not exceed 500 words; must be written on but one side of paper and should be typewritten.

The contest will close August 1, 1915. There will be three judges selected whose names will assure fairness. The award will be made by September 1 and the winning papers will be published.

Do not sign your manuscript. Write your name and address on a separate sheet and attach.

Additional copies of this leaflet can be had on application to the Secretary.

THE TEXAS LEAGUE FOR THE TAXATION  
OF LAND VALUES,

211 Fifth St., San Antonio, Texas.

### GOOD FOR GOVERNOR BRUMBAUGH.

Governor Brumbaugh, of Pennsylvania, has vetoed the bill to repeal the law for gradual exemption of improvements from taxation in Pittsburgh and Scranton. The repealer was backed by Pittsburgh land speculators and political gangsters. It was opposed by all public spirited citizens. The speculators and gangsters had sufficient influence with the legislature to get it through, but the public interest weighed most heavily with Governor Brumbaugh. In vetoing the bill, the Governor said that it was opposed by the largest group of protestants that have been heard on any bill. "Get the people concerned," he further said, "study freely and fairly the operations of the present law, and if found, after two years, to be inadequate to the needs of the cities or unfair in its provisions, it can then be repealed."

Governor Brumbaugh furthermore signed the measure passed by the Legislature legalizing the practice in Philadelphia of exempting tools and machinery from taxation. This makes it legal in three Pennsylvania cities, Philadelphia, Pittsburgh and Scranton, to refrain from penalizing factories by taxing their machinery. That is a step in the right direction. Strange as it may seem to those who have become panicky over suggestions to take similar steps elsewhere, there was no one in the state of Pennsylvania fool enough to denounce the measure as an effort to deprive farmers and home-owners of their property. Even Mayor Joseph Armstrong of Pittsburgh, who did make such remarks about the exemption applied to buildings, managed in this case to keep the notion out of his head.

### SIGNIFICANCE OF THE DENVER VOTE.

Denver (Colo.) Highland Chief, May 22: While the majorities were decisive in every case, the real sensation of the day was the unexpected strength developed by the Single Tax amendment. A new issue, never before publicly argued or presented, yet in the short campaign it developed a following of 7,988 voters, while the land speculators, backed by a richly financed campaign fund and the strongest force against all social, religious

and political advancement, namely, custom, could muster only 27,125 supporters—or 3½ to 1. Hence, while the adherents to the old slavish custom, which doles out charity with one hand while with the other robs those whom it pauperizes, are congratulating themselves on their great victory over the Single Tax advocates, their leader might well exclaim: "One more such victory and my army will be annihilated!"

The significance of this vote, the first attempt to move in the direction of a just and equitable system of taxation, is indeed surprising and gratifying. It portends the adoption of this or some similar measure within a few years. The handwriting is on the wall, for when one-fourth of the voters determine to cast aside an ancient, unjust and iniquitous method of taxation, it demonstrates that the heaven is working, and a little time only is necessary to complete success. For example, the first attempt to secure the Initiative and Referendum in Colorado was made in Legislature of 1892-93, following the election of Governor Waite in November, 1892. Of course, all that was asked for was that the question be submitted to the voters of the state, but even that then extremely radical Legislature refused to permit the voters to express their desires. However, the fight was kept up with a persistence remarkable, for it was introduced in every succeeding Legislature for eighteen years, and not until the special session in 1910 could sufficient support be secured to submit it to the people, when it carried by a big majority. It is the same road which all reforms travel. The struggle for the postal savings and the parcels post continued more than thirty years before they could overcome the interests which fought against them.

### THE LANDLORDS LOSING BATTLE.

The big site-value owners of Denver hate The Joseph Fels Fund. Can you blame 'em? One thousand dollars from The Fels Fund caused the landlords to spend \$25,000 in the recent tax reform campaign. This is an indirect way of taxing site-values.

Most of the landlords' slush fund went to the newspapers, which thereupon set up an awful squawk about the site-value tax taking away the home of the widow and orphan. No reasoning, no facts upon which to base this statement—just plain, cold lie! And enough voters believed it to stave off site-value tax in Denver awhile longer.

There certainly will be a day of reckoning when the people learn how they have been fooled into fattening the landlords' fortunes.—The Ground Hog.

### THE GORGAS-JOHNSON PAMPHLET.

The pamphlet, containing the telling addresses of Surgeon-General Gorgas and Professor L. J. Johnson of Harvard, is one of the most effective pamphlets of our movement, and to physicians especially so. An edition of 25,000 copies has been printed by the Fels Commission, but they should circulate a much larger quantity and will do so if the necessary help is forthcoming.—Single Tax Review.