TGFATRUDE COLLES.

D3 / STR.AVE..

NY/ 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. BUPONT, TREABURER FREDERIC C. HOWE CARRIE CHAPMAN CATT

S. DANZIGER, EDITOR

[PRICE TOC 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, March, 1915

Number 3

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:

THE NEXT CONFERENCE.

Definite arrangements for the next conference have not yet been made. On account of the Panama Pacific Exposition, San Francisco has been pushed as a possible meeting place some time in August, when Mrs. Fels will be there. It would help much to a decision if those who feel that they would attend a meeting there will communicate with the Commission at once. Also if those who have some other choice will let it be known. All who are interested should write at once.

SUMMARY OF 1914's WORK.

During the year 1914, the Commission responded to requests for aid in a number of campaigns. In California the Legislature had submitted a home rule in taxation amendment, which was voted on at the November election. It was defeated by the following vote. For, 267,618; against, 375,634. As usual the opposition referred to the measure as a Single Tax amendment and the 267.618 votes in favor clearly show that California has that number of voters who favor adoption of the Single Tax by any county desiring it. The vote shows an increase of about 100,000 over two years ago. The Southern part of the State seems to be with us. The trend in our direction is further shown by favorable votes given to abolition of the poll tax and exemption of vessels from taxation.

In Missouri the same interests which spread misinformation concerning the Single Tax in 1912, sought to still further inflame the people into voting away their control over taxation and

into practically abolishing the Initiative and Referendum. They induced the Legislature to submit an amendment along this line which appeared on the ballot under the heading "Anti-Single Tax Amendment." It was defeated by a vote of 138,039 in favor, to 334,310 against, an adverse majority of 196,271.

In New York, the Lower Rent Society is keeping up its fight for a referendum on the question of reducing taxation on buildings and increasing it on land values. It carried on a vigorous campaign at the recent election for candidates pledged in favor of such a referendum. All of the candidates for Governor were asked to state their position. Of the two leading candidates, Governor Glynn returned an evasive answer, while Mr. Whitman (now Governor) unequivocally declared that he would not prevent the referendum should the Legislature pass a bill to that effect. The Lower Rent Society accordingly supported Whitman and his overwhelming election was a gratifying incident. A number of legislators pledged to work for the measure were elected.

In Oregon a constitutional amendment was initiated by W. S. U'Ren and other workers, to exempt from taxation personal property and improvement to the amount of \$1,500 owned by each citizen. The Commission was not asked to help this campaign or take part in it in any way, the workers feeling that previous campaigns had given the Oregon movement sufficient strength to stand alone. Of course the measure was opposed on the alleged ground that it was Single Tax. It received 64,825 votes in favor to 134,291 against. In 1912 the vote on the measure, which was also denounced as Single Tax, was 31,534 in favor to 82,015 against. The increase in the total vote this year was due to adoption of woman suffrage, so a fair comparison can only be made on a percentage basis. In 1912, twenty-eight per cent of the vote was favorable. In 1914, thirtythree per cent was favorable. At the same time an initiative proposition designed to prevent further submission of Single Tax measures was defeated by a three to one vote.

The Commission has helped during the past year in sustention of "The Public" and of "The Single Tax Review," as it has done since its inception.

Near the close of the year a new feature of publicity work was begun. Under the direction of Mr. H. P. Boynton, of Cleveland, interesting write-ups of news bearing on the movement are furnished a list of papers throughout the country.

Work requiring immediate attention is being done in Colorado where local campaigns are on in Colorado Springs and in Denver. In Pueblo a hostile city government is trying to evade a proper application of the law and court action may be necessary to compel proper enforcement.

In California the home rule proposition will be re-submitted either by the Legislature or through

the initiative.

As has always been the case the Commission is flooded with requests and suggestions calling for amounts far in excess of what it has to dispose of. Many of these, it must be said, come from localities where there is not being done as much for the Fund as should be done. A disposition to bring support to the Fund, is a more reliable assurance that work in that locality is worth while, than the most glowing prospect presented by one representing a place where nothing has been done.

COLORADO SPRINGS CAMPAIGN.

Colorado Springs votes next month on a Single Tax amendment to the city charter. Of course the predatory interests of the city are up in arms against it. It is reported that they will import Charles Shields from Seattle to fight the measure. This is the same Mr. Shields who admitted after the Oregon fight of 1912, that had Oregon adopted the Single Tax it would have been very difficult to prevent his own State of Washington from doing the same. He thus practically admitted that it would have worked so well as to make it impossible for plutocratic tools to successfully argue against it.

AFFAIRS IN HOUSTON.

That Houston heartily favors Pastoriza's administration of the tax system was demonstrated on February 16, when, by a vote of 5,659 to 1,963, he was re-nominated for Land and Tax Commissioner, defeating a land speculator's candidate. The nomination is equivalent to election. Pastoriza made no campaign but only published two advertisements declaring his purpose to continue assessments of property in the way that has made Houston famous. That is, land values are assessed at a fair value and improvements at only 25 per cent. His opponent made a strenuous campaign, but without avail.

Beaten at the polls, the land speculators rushed into court asking for an order to compel Pastoriza to obey the instructions of an antiquated constitution framed by men who long ago have died, in preference to carrying out the will of the people of Houston. Judge Read, to whom the application was made, apparently believes that men were made for laws and not laws for men. So he decided that, common sense to the contrary notwithstanding, the taxation requirements of the constitution must be followed. So until this decision shall be reversed Houston's prosperity will be checked.

Judge Read's decision means that every dollar on deposit in Houston banks must be taxed. Assessors must find out the exact value of household goods in every home and see that it is taxed. Every man who puts up a building, starts a factory or engages in useful industry in any way, must be punished with a heavy fine.

A proposition is pending in the Texas Legislature which will empower Houston and other cities, so desiring, to exempt industry and its products from taxation. It has been favorably reported by the Committee on taxation and ought to pass. It is time that people be permitted to adopt the laws that they want, and not be compelled by antiquated constitutions to retain laws that they do not want.

WEST VIRGINIA'S LAND QUESTION.

The administration is entitled to credit for at least one sensible revenue measure, the bill increasing the special acreage tax on large holdings of undeveloped lands. This bill should have the undivided support of all factions, not only because it will produce a large amount of revenue from interests entitled to pay it, but because it is just in principle. Vast acreages of coal and timber are held in this State, principally by outside interests, either for speculative purposes or in reserve for future needs, in each case retarding the normal development of the regions wherein the holdings are located. This constitutes a special privilege which should be compensated for by special taxation. Then usually this class of property is assessed at only a fraction of its real value, and is not only a detriment to the welfare of the State, but escapes its share of the tax burden.-Parkersburg (W. Va.) Sentinel.

It is well that West Virginia is trying to do away with land monopoly, and is using the taxing power for that purpose. But not much will be accomplished through an acreage tax. There is no good reason why these large holdings should be assessed at only a fraction of their real "The Sentinel," knowing this to be the ... case, should urge raising of such assessments to full value. Then instead of an acreage tax there should be an increase in the land value tax which should not be confined to large holdings alone. A twenty-five-foot lot held out of use in Parkersburg retards development of the city to some extent, even as the withholding of large tracts in remote districts retard development. In proportion to value withheld the vacant lot owner should be penalized even as the big monopolist should be. Then also the man who makes use of his land should not be penalized, as he is, by taxes on his improvements. Let these be abolished and West Virginia will prosper.

FARM TENANTRY IN TEXAS.

Only 99,734 or 24 per cent of the farms of Texas, are entirely owned by the farmers who are operating on them.

Less than eight per cent of the Texas tenant far-

mers pay cash rentals.

There are 214.263 bomeless farmers in Texas and only 55,000 of them are negroes, leaving 259,000 white farmers that do not own the soil they till or the homes they live in.

There are 219,575 tenant farmers in Texas, and in addition to this number 28,348 farm land owners rent additional land, making a total of 247,923 farm land renters in the State.

More than 202,000 Texas tenant farmers operate on a share basis while only 17,549 pay cash rental.

In 1880 only 38 per cent of the Texas farmers were tenants, 42 per cent in 1890, 50 per cent in 1900 and 53 per cent in 1910.

Tenants constitute 53 per cent of the farm operators of Texas, and cultivate 47 per cent of our til-

lable land.

During the past twenty years the number of all farms in Texas has increased 83 per cent, while the farms operated by tenants has a gain of 130 per cent. Farm home owners have increased only 50 per cent during this time.

The land and buildings on the tenant farms of Texas are worth only one-half as much as those on the farms operated by owners.—Greenville (Texas)

Banner.

Is any further argument needed to show the duty of the Texas Legislature? Pending before it is a proposed constitutional amendment to untax labor products and raise all public revenues from land values. That will force unused land on the market, make it possible for all who want farms to get them, and make it more profitable to work them. What excuse has the Legislature for delaying passage?

GOOD WORK AND A GOOD SUGGESTION.

RHODE ISLAND TAX REFORM ASSOCIATION

Providence, R. I., February 23, 1915.

Editor Joseph Fels Fund Bulletin,

Cincinnati, Ohio:

DEAR SIR—We are enclosing our check for \$17.10 in payment for 171 subscriptions to the Joseph Fels Fund Bulletin, to the following list of tax assessors in Rhode Island.

This list is a complete list of all the tax assessors in the State.

I suggest you take up this idea, and see if you can induce some Single Tax organization in each State to contribute enough money to add to your mail list the name of every tax assessor in each State. This is a great field for constructive work.

Sincerely,

GRANVILLE S. STANDISH.

Treasurer.

TRYING TO HIDE THE ROBBERY.

Miami, Florida, February 14, 1915.

Editor of The Bulletin:

Your article in January "Bulletin" has sent our Street Tax Collectors to cover. They no longer publish the names of the ones they hold up in the papers. But I have been told that they have a policeman collecting the tax and he tells the victim to keep his mouth shut, or it will be worse for him. Here are two more subs for you, I gave them the January number. I have given out all the tracts you sent me, and I tell you they are not relished much by the land sharks here in Miami. I am, yours for success,

DANIÉL W. RILEY.

EVENTS OF THE MONTH.

The Georgia Federation of Labor appointed a committee to investigate the workings of different plans of taxation and to make recommendations to the State convention which meets in April. This committe is asking that any one in any part of the country in position to supply it with data, favor it with information before April 1. This information should be sent to W. C. Puckett, Secretary-Treasurer of the Federation, 919 Atlanta National Bank, Atlanta.

State Senators Richard Jones and J. W. Pauly of Minnesota, have introduced bills into the Legislature providing for classification and taxation at different rates of different kinds of property. Household goods for personal use will, under the proposed law, be assessed for taxation at one per cent of its value. Buildings and other improvements on land, machinery, mercantile stocks, etc., will be assessed at 10 per cent of its value. Land values will be assessed at forty per cent. Iron ore, whether mined or unmined, will be assessed at fifty per cent of its value.

The Massachusetts Single Tax League is pushing three bills for adoption in the Legislature. These are to abolish the poll tax, to reduce the tax on savings bank deposits, and to strike out the word "proportional" from the taxation clause of the constitution.

In a special message to the **West Virginia Leg- islature**, **Governor Hatfield** urged a graduated tax on land holdings in excess of 5,000 acres.

A bill to reduce assessments on personal property and improvements 20 per cent each year, has been introduced in the **Wisconsin Legislature by Senator Arnold**, a Socialist member. If adopted, there would be a tax on land values only in Wisconsin by the year 1922.

DISCUSSING THE LAND QUESTION.

(A clipping in an old scrap book.)

Of course you don't believe in the Single Tax. Crazy scheme, ain't it? Want to rob honest people of their own property, eh! As bad as anarchy, isn't it?

Who owns that land there? Moneybags. Who owns this here? Moneybags. Who owns that down there? Moneybags. Where did he get it? Inherited it from his father. Where did his father get it? From his grandfather. Did his grandfather create it? No, he was an early settler and got this town site from the Indians. Did the Indians make it? No, they were here first and naturally owned it. Ah!

Do you believe in a heaven? Of course. How long has Heaven been built? Thousands of years.

Do you expect to go there?

Yes

Think you'll find room?

Of course.

Have a lot to yourself?

Certainly.

Won't the early settlers own the whole place by this time?

Of course not.

Why won't they?

Because each man is only entitled to what God gives him.

Did God give Moneybags his land?

Yes—indirectly.

Did he give him the whole town site?

I suppose so.

Won't he give the early settlers in Heaven wholestown sites too? The settlers in Heaven

Why should he?

Why, they were there first and had a right to all they could take.

You're foolish. God will keep a place for everyone in Heaven.

But didn't he keep a place for everyone when he made the Earth?

I suppose so.

Then how is it that a few like Moneybags own most of it?

Oh, don't bother me. It's no use arguing with an infernal fool.

It takes a fool to pray "Thy will be done on Earth as in Heaven," doesn't it?

WANT AD COLUMN.

Wanted—Single Tax workers in every city, town, village and rural district to wake up the sleepy ones, send in their names, get them to contribute to Single Tax work, and to pay some attention to communications from the Commission.

Wanted—A live Single Tax local organization in every place where one or more single taxers are to be found. If no organization exists where you live, get busy and form one. If there is an organization, join it if not already a member, and try to make it more active. You neglect your duty if you fail to do this.

SPOILS OF OFFICE.

We know it is the custom whenever and whereever any one of supposed Single Tax leanings or formerly affiliated with the Single Tax movement or who at any time has said that: "There might be a good deal in the Single Tax," is nominated for office, a little group is at once formed into a campaign committee to solicit funds and help for the candidate, and many of the rank and file fall into line, regardless of the fact whether the principles we hold are even remotely involved. This indiscriminate practice is too absurd to call for comment. But the funds and the effort needed for such work as the Fels Commission, the New York State Single Tax League and other organizations are doing, are diverted to the support of men anxious to serve the State in official capacities where in many cases they are powerless to accomplish anything for the cause, and in many instances are relegated by the nature of their official duties, so far as the cause itself is concerned, to permanent innocuousness.—Single Tax Review.

THE GENTLE ART OF LEGALIZED ROBBERY.

The February Bulletin stated that Camp Hill, Alabama, robs each one of its male citizens of \$3.00 a year through a street tax. That was an error. The tax is \$5.00. For this unintentional underestimate of their predatory efficiency an apology is hereby tendered the industrious officials.

In regard to Miami, Florida, it must be said that it does not stop with robbing poor men and their families by means of the street tax. It robs poor women also. It does this through a tax on boarding or rooming houses. Those that have no more than ten boarders or lodgers are robbed of \$2.50 a year. Those having from 11

to 25 patrons are robbed of \$5.00 a year. To make sure that none but poor women shall be robbed the law exempts women who own their own homes, but taxes those who rent.

Some very mean things must be done to avoid proper taxation of land values, but the governments of places like Camp Hill and Miami seem equal to the job.

THE LAND AND THE SEA.

Why has the earth been all parceled out While the sea has been left to remain fu one broad expanse—the home of the fish—While the earth has been man's selfish gain? Why should the fowls of the air have a home And live content in the breeze, While the human race dies in the slums for want, While the children of this earth freeze?

Will the time soon come and the WATERLORD rule. The fish which inhabit the sea;
And the fish shall pay rent, one-third, one-fourth,
As the LANDLORD now filches me?
Is not the author of the air and the light. The same as of land and sea;
Then why should the LANDLORD enslave us.
While the fish and the fowl are free?
Will the AIRLORD soon appear in the sky.
And exact one-third of the crust,
Which the bird brought home to her young in its nest,
To satisfy the AIRLORD'S lust?
Will the human race still be enslaved in chains.
To furnish the LANDLORD'S gold,
While the fowl of air and the fish of the sea.
Enjoy their pleasures untold?

Then let us return to nature's domain Where no LORDS or RULERS shall be. For there's been no advance for the poor human race Since the Man of Galilee; "He hath not where to lay his head," While kings were enrapt in glee; And the human race is today enslaved While fish and fowl are free.

O. M. Morris, A. B., Member Oklahoma Bar and Fourth Legislature, Author "The Life of Jesus."

THE GORGAS-JOHNSON PAMPHLET.

The Commission has issued a pamphlet containing the addresses: "Economic Causes of Disease," by Surgeon-General W. C. Gorgas, of Panama Canal fame, and "The Single Tax in Relation to Public Health," by Prof. Lewis J. Johnson, of Harvard. It contains also an introduction by Dr. Walter E. Mendelson, of New York. The pamphlet is one that should appeal especially to physicians and professional people. By putting the pamphlet in the hands of such, singletaxers will do much to arouse interest in our movement on the part of many who could not otherwise be induced to give it attention. It is, of course, a good thing to give to laymen also. The prestige of such a name as that of Dr. Gorgas will cause more consideration to be given to arguments in behalf of ideas which he approves, than would otherwise be the case. Orders should be sent in promptly. The price for single copies is three cents postpaid. In quantities the price is \$2.00 per hundred, sent by express. Where we can get the friends to help bear the cost we want to do that, vet we do not want to let this interfere with the plan of getting a copy, if possible, into the hands of every doctor in the United States.