

JOSEPH FELS FUND BULLETIN

BLMYER BUILDING

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

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AN EXPLANATION AND ARGUMENT IN BRIEF.

Definition: The Single Tax means the raising of all public revenue for national, State and local purposes, through taxation of the **value** of land, irrespective of improvements in or on it. This excludes all tariffs, licenses, excise taxes, personal property taxes, improvement taxes and all other forms of direct and indirect taxes on labor or its products.

Why Advocated: Its adoption is urged because the taxes which it would abolish tend to check and hamper industry and enterprise. It is neither just nor expedient that a man who puts land to use should be taxed more than one who holds an equally valuable piece of land out of use; yet that is what the present system of taxation actually requires.

Results of the Present System.

The result is seen in:

- (a) An enormous amount of valuable land withheld from use on speculation;
- (b) Land but poorly used;
- (c) In old, unsanitary buildings, where better ones should be;
- (d) In a lack of proper housing, causing congestion in cities;
- (e) And in an army of unemployed in a country with sufficient natural resources to support a greater population than exists in the whole world.

Results of Single Tax: The Single Tax would force those now withholding valuable land from use to either use it themselves or let others do so. This would open to labor the natural resources of the country and give opportunities for employment to all who would want it.

Justice of Single Tax: On the ethical side it is urged that what is produced by individual labor rightly belongs to individuals. In taxing labor products the government commits robbery. Land, however, is not produced by human labor, and what value it has, aside from the value of improvements, is produced through the presence, industry and enterprise of the whole community. In taxing land values, therefore, there is taken for public use what the public has created, and to whom it consequently belongs by right. To allow individuals, as we do now, to appropriate land

values for private use is to allow robbery of the public.

Where Adopted: Though the Single Tax is nowhere in **complete** operation, the principle has been applied for local purposes in many cities, towns and rural districts of New Zealand, Australia and Western Canada. In California's irrigation districts it has been applied for irrigation revenue. Germany applied it to her Chinese province of Kiau Chiau. In Pittsburgh, Pa., a partial application of the principle has been begun.

Literature: For complete argument, students should read "Progress and Poverty" and other works by Henry George, to be found in all public libraries. Literature on the subject is furnished free by the Joseph Fels Fund of America, Cincinnati, O.; the Manhattan Single Tax Club, New York City; the Chicago Single Tax Club, Chicago, Ill.; the Tax Reform Association, Washington, D. C., and numerous organizations in other cities.

NEW JERSEY BUSINESS MEN FOR TAX REFORM.

Trenton, N. J., Mar. 1.—Business men from many parts of New Jersey attended a public hearing on the Hennessy-Hammond tax bills before the Taxation Committee of the legislature at Trenton this afternoon. These bills propose to encourage manufacturing and agriculture by exempting improvements and certain classes of personal property from taxation.

George L. Record, of Jersey City, said that the proposed change would reduce the cost of living, encourage business, and make employment for idle capital and idle men. Others who spoke along the same line were William H. Ingersoll, of Robert H. Ingersoll & Bro., watch manufacturers; Ex-Mayor Mark M. Fagan, of Jersey City; Albert J. Beckley, of the Beckley Perforating Company, Garwood; Edmund B. Osborne, of Newark, president of the Osborne Company, calendar manufacturers; W. E. Walter, of Rutherford, State bank examiner; James G. Blauvelt, president of the Hoboken Bleachery; E. A. G. Inteman, Middlesex County, a prominent confectioner; Dan Fellows Platt, ex-Mayor of Englewood; Frank H. Sommer, of Newark; E. Yancey Cohen, a Bergen County Merchant; J. V. B.

Parkes, of the Parkes File Company, Newark; Frank McEwen, of the Newark Boxboard Company, and Frank McLees, of Rutherford, vice-president, Association of County Tax Boards.

A NEW JERSEY IDEA.

New Jersey has tax agitators like New York's in some respects, but with the singular idea that property and industries are desirable in a State and can be attracted to it by tax exemptions and low taxes. Accordingly a league has been formed for an all-year agitation to that end. New Jersey is between New York and Pennsylvania, and the gains of New Jersey may be losses to adjoining States unless they take notice. According to the New Jersey agitators' prospectus:

We want more industries in New Jersey and we want more people. We have room for thousands of new factories, with the best transportation facilities and easy access to markets. We have a million acres of idle lands which ought to be used for farming, fruit raising, and gardening. Two million more people could make their homes in New Jersey without crowding the State.

That condition is much like New York's. There are in this State also abandoned farms. It may be that in New York, as in New Jersey, 30 per cent of the land is unimproved, and therefore invites punishment of its owners in the very same manner that it is proposed to punish the wicked speculative owners of unused city lots. The Single Tax is the very means to cure both cases. Any farmer who keeps his acres out of use ought to be taxed to encourage him to put his property at the service of the community which makes the market for his products, and therefore raises the prices of them. Whatever the Single Tax will do to produce buildings in plentiful and cheap supply it will do to increase the supply of farm products and reduce the cost of living.

The New York single taxers have seen the light only regarding city property. The New Jersey tax reducers should be more thorough. The Single Tax in their hands ought to appropriate all unearned increment in city and country alike, and ought to tax farm land until it produces all that it is capable of. Unused land in private ownership is an insult and injury to the community. By all means let the New Jersey tax reformers be more logical and thorough than the New York single taxers. Let them raise all their taxes from land alone, in city and country alike, exempting only the labor and capital necessary to put the land to the use of the community. The attractions of New Jersey then will draw farmers and capitalists in such numbers that the New York single taxers will learn how to draw them back again in the same way.

There must be a reason why the New York single taxers are so blind to the merits of their proposal that they propose to restrict it to the city. It is manifest how much it would strengthen the plan to extend it through the rural districts, without whose vote it could not be imposed upon the city.—New York Times.

THE CROSSER BILL.

Congressman Robert B. Crosser, of Ohio, has introduced a bill, favored by the Department of Labor, which will open the public lands to the unemployed under conditions that will make it possible for any man in need of a job to get one. Of course, the plan includes reservation by the Government of title to the rental value. That insures the permanency of its benefits should it pass. The bill has received the hearty endorsement of Frank P. Walsh and the Committee on Industrial Relations. It has been referred to the Public Lands Committee, consisting of the following members: Ferris, of Oklahoma; Taylor, of Colorado; Raker, of California; Hayden, of Arizona; Stout, of Montana; Church, of California; Dill, of Washington; Mays, of Utah; Tillman, of Arkansas; Gandy, of South Dakota; McLemore, of Texas; McClintic, of Oklahoma; Lenroot, of Wisconsin; La Follette, of Washington; Kent, of California; Simont, of Oregon; Smith, of Idaho; Cramton, of Michigan; Timberlake, of Colorado; Freeman, of Connecticut, and Wickersham, of Alaska.

Besides Kent, of California, who is true blue, there may be other members of this committee willing to push this bill. But the committee as a whole is said to be hostile. It would not hurt if they heard from constituents who would like to see something done, for once, to settle a question that is really important. No Congressman who tries to kill a measure of this kind is fit to represent a constituency. Let them know about it.

WALLIS' LECTURE TOUR.

Louis Wallis held a series of successful meetings in Baltimore, Annapolis and other places in Maryland during the last two weeks of February. Mr. Wallis is president of the Illinois Single Tax League. He is also author of "A Sociological Study of the Bible" and "The Struggle for Justice," two books which go beneath the surface of biblical history and make clear the sociological lesson conveyed. As the writer of these books, Mr. Wallis has become well known to progressive church men, and an increasing number of clergymen welcome a chance for him to address their congregations. But it is not in churches alone that he speaks. He has engagements to address civic and labor organizations as well. In Baltimore he had large audiences at every meeting he addressed, and the daily papers gave his work considerable publicity, as the following from the Baltimore News, of February 26, will show:

The open forum at the Academy of Music tomorrow afternoon will have as its speaker Louis Wallis, a single-taxer, and a representative of the Joseph Fels Fund Commission, with headquarters in Cincinnati. Mr. Wallis is the author of "The Struggle for Justice," which has recently been issued by the University of Chicago, and other books dealing with historical and economic problems. The subject of his lecture will be "The Social Problem and Religion."

Rev. Dr. Richard W. Hogue, who has been ill for the past two weeks, will preside.

Mr. Wallis is one of the foremost advocates of the single tax idea in the country. He is a student of

sociology and an expert on the problems of the high cost of living. He has spoken before religious associations, universities and clubs, and has distinguished himself by his logical and convincing arguments.

The activities of the Fels Commission, which Mr. Wallis represents, are supported by voluntary subscriptions, which are matched, dollar for dollar, by Mrs. Joseph Fels, who is continuing the work of her late husband. The Commission backs political campaigns and also general single tax propaganda.

Mr. Wallis has other engagements here. He will speak at St. Ann's Protestant Episcopal Church, at Annapolis, on Monday evening. On Tuesday evening he will attend a dinner at the Young Men's Christian Association. He will speak at the Federation of Labor on the same evening. Wednesday evening he will be at Madison Avenue Temple, and Thursday night at the City Club.

Mr. Wallis will visit Annapolis on Monday, where meetings have been arranged by the Just Government League and Rev. J. W. Smiley, of St. Anne's Chapel. His subject Monday afternoon before the Just Government League will be "Newer Ideas of Democracy." Monday evening he will discuss the "Struggle for Justice" at St. Anne's Chapel.

On Tuesday evening he will speak on "The Single Tax—Why We Urge It," at the lecture-room of Har Sinai Temple, Bolton and Wilson streets. Rabbi C. A. Rubenstein will introduce the speaker. The meeting is open to the public, and both men and women are invited.

Other addresses will be made at Goucher College, the Young Men's Christian Association and the Federation of Labor. The City Club will give a dinner in his honor on Thursday at 6:30 o'clock.

At present Mr. Wallis is filling a series of engagements in New York City. Arrangements for lectures by him can be made by addressing Hugh Reid, 508 Schiller Building, Chicago.

CORRECTION.

Louis F. Post calls attention to an error in the February issue, wherein Henry George was given credit for inventing the title of H. F. Ring's "The Case Plainly Stated." It belongs to T. L. Macready.

MISCELLANEOUS ITEMS.

The lecture tour of Francis Neilson is meeting with great success. Mr. Neilson has just resigned his seat in the British Parliament, where he was one of the leading members of the Land Values group.

With George L. Record as candidate for the Republican nomination for Governor of New Jersey, and Senator Charles O'Connor Hennessey candidate for the Democratic nomination, there are at least two chances that New Jersey will secure a competent head to its State government.

State Senator Laurie J. Quinby, of Omaha, has entered the race for the Democratic nomination for Congress against the present incumbent, Congressman Lobeck. Quinby knows what real democracy is, even though the Democratic platform should say nothing about it. Lobeck does not.

Senator Works, of California, as member of the Joint Committee on Fiscal Relations of the District of Columbia, has openly declared in favor of allowing the District to raise local revenue by taxation of land values.

Have Democratic candidates in South Dakota anything to offer more democratic than the position of some prominent Republicans? Governor Frank Byrne, elected on the Republican ticket, urged in his message that land values "resulting from the labor and enterprise of the entire community might wisely be taxed on a different basis than some other classes of property." And the Republican Legislature submitted a constitutional amendment at his suggestion "that will leave the people free to adopt such intelligent system of taxation as they may see fit."

Now comes the Lieutenant Governor, Peter Norbeck, who announces his candidacy for the Republican nomination for Governor, and states in his platform:

Under the present system of taxation, the burden of taxes falls most heavily upon the man who improves his property. Improvements on real property should not be discouraged by excessive taxation. The home builder should be encouraged.

A GOOD SCHEME.

The following letter will be of interest to those who have received and enjoyed reading Mr. Bigelow's latest pamphlet.

"Enclosed find check for five (\$5.00) dollars. Please send in return, copies of "What Shall We Do With Our Millionaires." I induced several of my Single Tax friends to make up a purse and get a large quantity at reduced rates. I believe that would be a good scheme for Single-Taxers to adopt. I daresay the pamphlet will stir up our sleeping Single Tax brethren as no other has ever done in the past.

"Yours in the fight for Justice,

"ALEX. PERNOD."

So many orders have come for this pamphlet that we simply fill them without acknowledging.

Of course all single taxers do not endorse pensions, and all know an inheritance tax to be wrong in principle. Some object to the pamphlet on this account. But sometimes circumstances compel a choice of evils, and then it may not be easy even for single taxers to agree on which is the lesser one.

Three thousand a week, five hundred a day, for four weeks, is the record to date. Do you want to help keep it up?

LABOR'S PROPOSED AMENDMENT IN OREGON.

By Fred L. Boalt, in Portland News.

The people's Land and Loan Amendment to the Constitution of Oregon was endorsed by the Oregon State Federation of Labor in convention.

Petitions will be circulated immediately, asking that the amendment be submitted to the people at an initiative election.

Inasmuch as we are going to be asked to vote on the amendment, it is as well that we should understand it.

Let's suppose, to begin with, that you are broke. By this I mean that you haven't any money.

But you have two assets: A strong body, and a good reputation. In this State you are a consumer but not a

producer. That is, you consume three meals a day—if you can get them but you don't produce anything.

You come to me and you say: "Boalt, I have a spade and a hoe, but I need a grubstake of, say, \$60. Do I get it?"

I say: "You do," just like that.

With my \$60 you go on a piece of State-owned land. By the end of the first summer you have made, to be conservative, \$200 worth of improvements. Then you go to the State and you say:

"Lend me some money on the improvements I have made."

The State lends you two-thirds of the amount of the value of your improvements, or about \$135. Now you are in a position to make further improvements. Having cleared your land, you fence it. Perhaps you buy a cow.

By the end of the third summer you have put up a shack. It isn't much of a shack, but it is home for you, your wife and your children.

And, what is more important, you are a producer. The farmer is the most useful member of society, bar none.

Where weeds grew now cabbages flourish.

That's the loan end of it.

* * * * *

Now, let's pretend that, instead of being broke, you are rich. You are so rich that, having picked up a few thousand acres of uncleared land, you can afford to hold it. It's a speculation with you. You got the land for a song. Some day it will be valuable. Some day you will hook a slow-witted farmer. He will pay you \$50 or \$100 an acre for your land, in installments, and will thereafter break his back and his heart to get the place paid for. You should worry!

While you pursue your urban activities and enjoy urban delights, the land you refuse to use grows bumper crops of weeds.

There is grief in store for you.

* * * * *

Under the amendment the State fixes a fair rental of your land, based on its actual value and earning power. This in the amendment is termed "land rent."

You must pay the land rent tax whether you use the land or not.

Well, let's say you are foolish enough to pay the land rent tax. You growl and grumble, but you hang on to the land for a few years. But you are a keen business man, even if you are not a very useful member of society, and it hurts your feelings to see your land eating itself up as a speculative proposition. In disgust you quit paying the land rent tax, as you are not a farmer, and the State acquires title in your land.

The minute you have lost the land, which you wouldn't use anyway, bingo! a farmer is on it, clearing it, breaking the soil, erecting a house and a barn, growing crops, the State tiding him over the first few hard years with loans on improvements.

* * * * *

"But, darn it!" you complain, "that isn't as good as actually owning a farm."

But it is, just about, for the renter has a five-year lease, with the perpetual right to renew the lease at the end of each five-year term.

Now, we will suppose that you are a tricky person. You see a chance to slip one over on the State. "I will get this land," you whisper to yourself, "on as low a rental valuation as possible, and when I have improved it it will be worth a lot more."

You will—not! The rent will be appraised and readjusted every fifth year.

Going back now to the original supposition that you are broke and want to go on the land.

It is important to you that you should be given this opportunity. But it is far more important to me and all the rest of us who remain in the city.

For while you remain in the city you not only produce nothing, but you compete with me for my job. I like my job, and I make The News pay me

for my services all I think the traffic will bear. With you hanging around, I have a creepy, uneasy feeling that either you will get my job or I will have to take less money.

As soon as you are safely entrenched on the land, I'll feel easy about my job. Besides, you will grow such fine crops of cabbages and potatoes and other truck that the wife, when she goes to market, will not spend as much of my hard-earned money for food as she does now.

Also, you will be one less city renter, and may be I can persuade the landlord to come down a dollar on the rent.

* * * * *

I, for one, have never been able to see much merit in a great urban population. When I hear a New Yorker boasting that there are 5,000,000 people on Manhattan Island, I always say to myself: "God help 'em!"

What every city needs, first of all, is a good hinterland.

I am going to sign the amendment petition, and I am going to vote for the amendment. I am purely selfish in this.

I want to remove you as a possible competitor for my job, and I want to eat three square meals daily of the good food you will grow on the land which you rent from the State.

A BRIEF EXPLANATION.

The Joseph Fels Fund of America was founded in 1909 by Joseph Fels, of Philadelphia. Mr. Fels agreed to double contributions of all others combined up to \$25,000 a year for single tax work in the United States. Since his death, in 1914, his work has been continued by Mrs. Fels. Help has been extended to campaigns begun and carried on by local single taxers in a number of States and cities. Papers useful to the movement have been aided. A press bureau has been established to supply news and editorial matter to papers wishing to receive it. Appointments have been made for lecturers, and other means of advancing the movement have been employed.

All interested in this work are urged to send contributions and pledges of support to the Joseph Fels Fund Commission, Cincinnati, O.

Since some have expressed a desire to leave bequests for the benefit of the single tax movement, a corporation, known as the Single Tax Endowment Fund, has been formed for the purpose of legally receiving and disbursing such donations. To make such bequest, the following form will be safe:

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.

DO YOU READ THE PUBLIC

If not, here's a good introductory offer—THREE SINGLE TAX BOOKLETS FREE with a 25c subscription.

"The Single Tax: What It Is."—George.

"The Single Tax and the Farmer."—Shearman.

"The Single Tax and the Business Man."—Rusby.

All three booklets and The Public, the paper with the Single Tax point of view 13 weeks for 25 cents.

THE PUBLIC, Ellsworth Bldg., CHICAGO