"Take Taxes Off Industry!"

THE BULLETIN

OF THE MANUFACTURERS AND MERCHANTS FEDERAL TAX LEAGUE

VOL. IV. CHICAGO, APRIL, 1926. No. 10

DENMARK PASSES ITS SECOND LAND TAX LAW

On March 31st the Denmark House of Commons passed, by a vote of 92 to 23, its second law for the taxation of land values and the untaxing of improvements. The bill was signed by the king of Denmark the same day.

The first law leaning in this direction was passed in Denmark in August of 1922 when a national tax of one and five-tenths mills was imposed on the value of all land in the nation, with the tax on improvements being reduced to a corresponding extent.

As might be expected this second law—which applies for local purposes only—is considerably heavier than the first. Land is to be taxed at its full value; improvements at only three-fourths of it. Furthermore, there are certain exemptions of improvements subject to the decision of the local taxing authorities. These exemptions are from 3000-5000 crowns (one crown is equal to about 25 cents) in the Country Districts; 3000-8000 crowns in the Provincial Towns; and 3000-10,000 crowns in the Metropolis. For houses having more than one apartment with kitchen there is an exemption of 1000 crowns for each apartment after the first.

It is thus to a certain extent within the discretion of the local taxing authorities to exempt improvements from taxation. Hence, most of the agricultural small holdings and smaller living houses in the country districts, which number about 200,000 may be exempt entirely from taxes upon their improvements. But the land value tax is to be paid in the same proportion as the other land owners within the taxing district pay upon their lands.

While the Denmark legislation is still a long ways off from the full proposal of Henry George it constitutes the longest step in that direction that has yet been taken by any nation.

MR. BRISBANE WONDERS WHAT WOULD HAPPEN

"What will happen" asks Arthur Brisbane in the Chicago Herald-Examiner, "if they ever have a real estate boom in New York City? How high would prices go?

"One piece of land in West Forty-second St., has been rented for twenty-one years at $4,000 a front foot. This means paying a rental of $4,000 for a front foot, or four per cent on $100,000. At that rate, as the Astors used to figure values, a twenty-foot lot would be worth $2,000,000. Weep, single taxers, weep, for it is all solid unearned increment."

Exhibit A

Father—That young man of yours stayed very late last night.

Daughter—Yes, daddy; I was showing him my photo album.

Father—Well, the next time he wants to stay late show him my electric light bills.—Passing Show.

THE TACTICS OF PROFESSOR ELY

Having failed to make any kind of an answer to Emil O. Jorgensen's book "False Education in our Colleges and Universities" since its publication over four months ago, Prof. Richard T. Ely, the central figure in the book, has now resorted to the spreading of misrepresentation, vituperation and abuse of the author. In a letter written by his life-long friend and associate, Dr. John R. Commons, and distributed by Prof. Ely himself to those who want to know the reasons for the attack upon him—in this letter Dr. Commons addresses Mr. Jorgensen in part as follows:

"It is utterly untruthful and downright shameful that you should resort to this method of controverting Professor Ely's investigations on the land tax question. His views and investigations are properly a matter of argument and further investigation on their merits. . . . You entirely miss the point of university research and teaching when you pick out for vicious attack those members of the faculty whom you disagree with and say nothing about those whom you agree with. . . . I am sorry to say that such an attack as yours on Professor Ely and the University of Wisconsin leaves the impression that you cannot meet Ely's arguments on their merits and must resort to swearing and cursing your opponents."

Another diatribe of the same character that is now being distributed by Prof. Ely to those who want to know why he has been attacked is an editorial written by his old friend Richard Lloyd Jones, the editor of the TULSA TRIBUNE. The editorial as published in the TRIBUNE follows:

Henry George was a great man. He fathered the singletax theory of government. That theory contains a great truth. Its promulgation was an emphatic contribution to the economic thought of our time. Some believe it is the cure-all of all our economic ills. Others see in it a partial relief but not a cure-all. Like all economic invasions it is a subject about which honest thinkers differ. All honest economists respect it and all debate it. Every true economist respects the honesty of the uncompromising advocates of the George doctrine as they respect the memory of Henry George himself, who was a man with the tolerance and integrity of a conspicuously earnest and honest mind.

For these reasons all true followers of the Henry George theory of taxation will want to promptly and completely repudiate one Emil O. Jorgensen who through "The Manufacturers and Merchants Federal Tax League" (whatever that is) attempts on behalf of the single-taxers to repudiate the integrity of America's foremost economist of today, Prof. Richard T. Ely, who was Woodrow Wilson's great teacher at John Hopkins and in more recent years of the University of Wisconsin.

We confess we never heard of this fellow Jorgensen. Perhaps it would be better prudence not to so far admit our lack of enlightenment. But we have heard of Richard T. Ely. Jorgensen attacks Ely as intellectually dishonest, contending that because of Doctor Ely's large land holdings and real estate manipulations he is forced to repudiate the single-tax theory.

The facts are, as we learn, that the only real estate "holdings" Doctor Ely has today is his own mortgaged home. So much for that. But were Doctor Ely to own the state of Maryland, we would still know of the complete integrity of his intellect. Doctor Ely is a man who just doesn't know how to think dishonestly. He is too scientific of mind to even have his vision warped by a billion-dollar possession.

To put it in plain and simple words, Jorgensen's rude and ruthless attack on Doctor Ely simply means one of two things, either that Jorgensen doesn't know what he is talking about, which entitles him to no following among the honest supporters of honest Henry George, or else he is vicious, which must likewise deny him the respect and consideration of the single-tax advocates.

Dr. Ely is a man of international note. He is a man whose intellectual integrity is above attack. It is no more a crime to disagree with Henry George in part or in full than it is to agree with him in part or in full.

Let us here say to the single-taxers in all earnestness that we have an infinite admiration for the great life and labor of Henry George. We believe that all who wish to honor his name and labor can do so in no better way than to at once repudiate this fellow Jorgensen (whoever he is) for his wholly unwarranted attack on a scholar of distinction.

Another of America's great economic scholars today is the practical-minded John R. Commons, known to all students of industrial problems. His recent letter addressed to Jorgensen is a document that all single-taxers should read and having read it repudiate Jorgensen, as Henry George himself would be quick to do. Henry George was too honest-minded and too high-minded to condone a malicious propagandist.

Yes, indeed! Henry George was too honest and too high-minded to condone a malicious propagandist! George loved purity and truth and hated insincerity and hypocrisy with all his soul. This is clear from the burning, blistering manner in which he attacked Herbert Spencer when that famous philosopher deviated from logic's straight and narrow path and dodged conclusions that were offensive to the "vested interests" of his time. Hence, were George alive today it is a dead certainty that he would already have hurled the full force of his indignation and power, not upon Mr. Jorgensen for demanding honest education in our schools, colleges and universities, but upon Prof. Richard T. Ely and his privately-financed Institute for endeavoring, under the false pretense of "research" to swing the public mind in the direction that monopoly and special privilege want it to go.

Space will not permit us here to discuss the various charges contained in the above letter and editorial. Those charges that are worth considering have already been answered sufficiently in Mr. Jorgensen's book "False Education in our Colleges and Universities"—a book that will require something more than mere denunciation and abuse to dis-

(Continued on page 4)

SINGLETAXERS TO MEET IN COPENHAGEN

Readers of THE BULLETIN are already aware of the Third International Conference on the Taxation of Land Values which is to be held in Copenhagen, Denmark, between the 20th and the 31st of July.

This Conference is destined to be the most interesting as well as instructive that has yet been held, and all followers of Henry George in the United States who can possibly do so should attend. Those who cannot be present in person should enroll as honorary members—the fee for which is $5.00. This fee should be sent to the United Committee for the Taxation of Land Values, 11, Tothill Street, London, S. W. 1, which Committee has charge of all arrangements, enrollments and correspondence in connection with membership of residents in all countries other than Denmark, Sweden and Norway. Any questions as to details regarding the Denmark Conference will be cheerfully answered by the United Committee.

MISSISSIPPI TO GIVE FARMERS TAX RELIEF

A bill has passed the Mississippi legislature providing for the exemption from county taxation of all permanent improvements on farm lands for a period of five years and authorizing the boards of supervision to fix fair and reasonable assessments on lands upon which these improvements are without regard to the value of the improvements. There must be in that legislature some with leanings toward the singletax. In the legislature of 1918 there was a strong minority on the committee on ways and means which endorsed a full singletax bill, and had the same published. Of course, there is no more reason why farm improvements should be exempt than improvements in cities, and home owners in the cities and towns should get busy at the next legislative session and endeavor to get the same benefit extended to them.—Fairhope (Ala.) Courier.

"Mother," cried little Mary, as she rushed into the farmhouse where they were visiting, "Johnny wants the listerine. He just caught the cutest little black and white animal and he thinks it's got halitosis."

THE BULLETIN

of the Manufacturers and Merchants Federal Tax League

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THE STRIKE IN GREAT BRITAIN

Great Britain is facing a general labor strike. If the strike develops on a scale that is expected and is prolonged for even a few weeks the empire will be nearer a civil war than it has been for centuries. A remarkable testimonial, isn't it, to the sagacity of those leaders whose acts are always based upon the shifting sands of expediency instead of the solid rock of eternal principle!

CRIME AND POLITICS

The other night in Chicago W. H. McSwiggin, a young assistant State's Attorney was murdered in a notorious section of the city along with two of his four companions. After the killing it developed that these four companions were not merely hoodlums, but beer-runners, bandits and murderers on their own account. The question is what was McSwiggin doing in their company in that place and at that time?

Another "sweeping investigation" will of course be held. But what is the use of holding "investigations" that come to nothing when the economic system which inevitably drives crime and politics together remains intact?

REVISTA DEL IMPUESTO UNICO

Our southern contemporary REVISTA DEL IMPUESTO UNICO (Single Tax Review), published at 91 Esmeralda, Buenos Aires, Argentine Republic (subscription price, $1.00 per year), has, as announced in our last issue, now incorporated in its splendid journal an "English Page." The inclusion is a significant event. The Henry George movement in South America is forging ahead at an accelerating pace and it is very necessary that the English speaking peoples know first hand what is going on. We extend our sincere thanks to REVISTA DEL IMPUESTO UNICO for its thoughtfulness and enterprise and wish it the best of luck.

WHAT DOES "CONSTRUCTIVE" MEAN?

To those who want to know if "The Forum"—an enthusiastic but critical paper published in Stockton, California—is "constructive," the editor of that paper, asks this question:

"What is constructive?

"Was it CONSTRUCTIVE activity that we saw on the site of the new Woolworth building when the workers were TEARING THE OLD BUILDING AWAY?

"Was it constructive work on the part of those people when they were looking the old building over and pointing out the reasons it would NOT do and the reasons why it should be TORN DOWN?"

Well said, Beckwith, well said.

THE PITTSBURGH GRADED TAX LAW

The Taxpayers' League in Kansas City, writes Mr. James C. Fuller of that city, has become interested in the success of the Pittsburgh "Graded Tax Law" and has asked for literature to distribute to its membership. This is good news. We have no doubt that a good many other taxpayers' leagues will become interested in the Graded Tax Law when they learn more about it. We would suggest that our readers write to the Allied Boards of Trade, 210 Grant Street, Pittsburgh, Pa., (Harry Barstow, Secretary) for some copies of a little circular entitled "The Pittsburgh Plan" to hand to their business friends and acquaintances. This little leaflet contains some very interesting facts and figures about the Graded Tax Law in Pittsburgh and may be had for the asking.

THE STUDENTS' CONFERENCE IN KANSAS CITY

Among the hopeful signs of the times is the increasing number of students' conferences that are being held in this country for the discussion of social and economic problems. The first one in the middle west will be held in or near Kansas City on June 10 and 12 with delegations from seven surrounding colleges and universities being present. The leader in working up this assembly is Clarence O. Senior, 904 Louisiana Ave., Lawrence, Kansas—a student of the University of Kansas. A speaker representing the Manufacturers and Merchants Federal Tax League has been invited to be present and we understand from Mr. J. C. Fuller of Kansas City that "The Forum" has offered Mr. Senior and his co-workers the use of its hall. The conference will be watched with interest.

RESPECT FOR "AUTHORITY"

The respect for authority, the presumption in favor of those who have won intellectual reputation, is within reasonable limits, both prudent and becoming. But it should not be carried too far, and there are some things especially as to which it behooves us all to use our own judgment and to maintain free minds. For not only does the history of the world show that undue deference to authority has been the potent agency through which errors have been enthroned and superstitions perpetuated, but there are regions of thought in which the largest powers and the greatest acquirements cannot guard against aberrations or assure deeper insight. One may stand on a box and look over the heads of his fellows, but he no better sees the stars. The telescope and the microscope reveal depths which to the unassisted vision are closed. Yet not merely do they bring us no nearer to the cause of suns and animalcula, but in looking through them the observer must shut his eyes to what lies about him. That intension is at the expense of extension, is seen in the mental as in the physical sphere. A man of special learning may be a fool as to common relations. And that he who passes for an intellectual prince may be a moral pauper there are examples enough to show.—Henry George, in "A Perplexed Philosopher."

IN THE MAILBAG

AUCKLAND UNIVERSITY COLLEGE
Auckland, New Zealand

Office of the President
12th April, 1926.

Dear Mr. Jorgensen:

Your book "False Education" came to hand two or three weeks ago while I was absent from Auckland.

I have only today been able to glance at it, but I will as quickly as possible give it a careful perusal. I have been consciously looking forward to its publication. I have felt very strongly that some authoritative criticism of the "Institute for Research" etc., should be supplied.

I have been an occasional correspondent of Professor Ely's for nearly thirty years and at one time had considerable admiration for his work. I have been sorely puzzled to explain to myself his actions in connection with this fake "research."

You use strong language in your criticisms of the Professor and the Institute, but I am bound to confess that my own conclusions derived from reading the literature of the Institute which is sent to me has been a blank question of the bona fideness of the whole affair and I find great difficulty in avoiding your contention that the Institute is one of the greatest educational frauds of history.

Thanking you for sending me the book and with kind regards to Mr. Cullman, yourself and other workers in the cause of Freedom and Justice, I am,

Yours sincerely,

(S) George Fowlds, C.B.E.
PRESIDENT.

Meeting His Creditors

She—But you told me you cannot meet your creditors.

He—Oh, by Jove! that's an awful fib. Why, I meet 'em wherever I go, really!—Exchange.

Statement of the Ownership, Management, Circulation, Etc., Required by the Act of Congress of August 24, 1912.

Of Bulletin of the Manufacturers and Merchants Federal Tax League, published monthly at Chicago, Illinois, for April 1, 1926.

STATE OF ILLINOIS, }
COUNTY OF COOK. } ss.

Before me, a Notary Public in and for the State and county aforesaid, personally appeared Emil O. Jorgensen who, having been duly sworn according to law, deposes and says that he is the editor of the Bulletin of the Manufacturers and Merchants Federal Tax League, and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management (and if a daily paper, the circulation), etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in section 443, Postal Laws and Regulations, printed on the reverse of this form, to wit:

1. That the names and addresses of the publisher, editor, managing editor, and business managers are:

Publisher, Manufacturers and Merchants Federal Tax League, 1346 Altgeld Street, Chicago.

Editor, Emil O. Jorgensen, 1346 Altgeld St., Chicago.

Managing Editor, none.

Business Managers, none.

2. That the owners are: (Give names and addresses of individual owners, or, if a corporation, give its name and the names and addresses of stockholders owning or holding 1 per cent or more of the total amount of stock.)

Manufacturers and Merchants Federal Tax League, 1346 Altgeld St., Chicago, Ill.

Otto Cullman, Pres., 1346 Altgeld St., Chicago, Ill.

James H. McGill, Sec'y, Valparaiso, Ind.

Fenton Lawson, Treas., Cincinnati, Ohio.

3. That the known bondholders, mortgagees, and other security holders owning or holding 1 per cent or more of total amount of bonds, mortgages, or other securities are: None.

4. That the two paragraphs next above, giving the names of the owners, stockholders, and security holders, if any, contain not only the list of stockholders and security holders as they appear upon the books of the company but also, in cases where the stockholder or security holder appears upon the books of the company as trustee or in any other fiduciary relation, the name of the person or corporation for whom such trustee is acting, is given; also that the said two paragraphs contain statements embracing affiant's full knowledge and belief as to the circumstances and conditions under which stockholders and security holders who do not appear upon the books of the company as trustees, hold stock and securities in a capacity other than that of a bona fide owner; and this affiant has no reason to believe that any other person, association, or corporation has any interest direct or indirect in the said stock, bonds, or other securities than as so stated by him.

EMIL O. JORGENSEN, Editor.

Sworn to and subscribed before me this 8th day of April, 1926.

(SEAL) F. C. RATAJCZAK,
Notary Public.

(My commission expires Jan. 28, 1929.

THE PROGRESS OF THE SINGLETAX MOVEMENT

(From "False Education in our Colleges and Universities," pp. 167-172. Printed first in November issue of "The Libertarian," published at Greenville, S. C.)

By EMIL O. JORGENSEN

Having surreptitiously pulled, as he supposes, all the props from beneath the Henry George theory of taxation, Prof. Ely undertakes ("Elements of Land Economics," p. 323) to give it a final thrust in this language:

> "The single tax idea was popularized in the United States by Henry George in 1879, although in recent years its adherents have apparently lessened in numbers."

The fact is, of course, that the tendency has been just the other way. The adherents to the singletax idea have not lessened in numbers in recent years; on the contrary they have enormously increased. When Henry George first published in 1879 his monumental work "Progress and Poverty," the truth he advanced was met with general hostility and scorn. But as all new truths will it soon found friends—friends who were willing to "toil for it, suffer for it, if need be die for it," who translated it into the tongue of every civilized race, carried it to the ends of the earth, and who, multiplying as a "mighty army with banners" have now written its principles to a greater or less extent into the laws of practically every nation on the globe. Had Prof. Ely therefore been half as interested in searching for the facts about the Henry George movement as he is in devising means to head it off, his statement would have been very different from the above.

Growth of the singletax movement

Let us see briefly just how large an advance, since the days of its infancy, the singletax cause has made throughout the world.

In the United States mention should first be made perhaps to the growing use of the principle of "special assessment"—that is, to the growing custom of towns and cities in paying for new roads, tunnels, parks, bridges boulevards and similar public improvements, not by a general tax on all property but by a tax levied solely against the adjoining land. This, of course, is but a narrow application of the singletax principle but the increasing use that is made of it shows quite clearly which way the current of public thought is running.

Special assessments

Attention might also be called in passing to the healthy and uninterrupted growth of the singletax enclaves or colonies—Fairhope in Alabama, Arden in Delaware, Free Acres in New Jersey, Tahanto in Massachusetts and Halidon in Maine—colonies where the advantages of untaxing industry and raising the government revenue from the rent of land only are being demonstrated to the public in a small but convincing fashion.[92]

Singletax colonies

Of wider significance than the above is the tax reform that has been brought about in the irrigation districts of California. As originally adopted the irrigation law of California provided for the taxation of both land and improvements. In 1909, however, the law was amended limiting assessments in all new irrigation districts to land values only and permitting the five irrigation districts then existing to adopt the new system by a majority vote of the resident landholders. The result is that today on an area approximating 1,500,000 acres (2,340 square miles) comprising the richest and most fertile valleys in the state—notably the Modesto,[93] the Oakdale [94] and the Turlock districts—no taxes for irrigation purposes whatever are levied on houses, barns, cattle, crops, personal property or other improvements—all the revenue for these purposes being raised from the value of land only.

California irrigation districts

With a like object in mind the farmers of North Dakota passed laws in 1917 and 1919 that raised the assessment on land to its full actual value while reducing to fifty per cent the taxes on farm machinery, personal property and buildings used for resident purposes.

North Dakota

Similarly Minnesota after a long struggle passed on April 11, 1923, a revenue law which does not tax the industry of mining as such, but which does place, as a beginning, a tax of six per cent on the royalties received by the owners of mineral lands for "permission to explore, develop, take out and ship iron or other ores."[95]

Minnesota

Maryland also in 1915 wiped out the constitutional provision requiring equal taxation of all property and authorized classification. Going further in 1916 it extended to all towns and cities, except Baltimore, the right to raise local revenue in any way the municipalities see fit. As a result a number of smaller towns have found it advisable to exempt personal property, others to tax improvements at a lower rate than land values, while one—Capitol Heights in Prince Georges county—has, for eight years past, raised all local revenue by taxing land values only regardless of improvements.[96]

Maryland

The 1920 Act of New York in exempting new dwellings from taxation for a period of ten years, as well as Pittsburgh's notable experience since 1913 in cutting down the tax rate on buildings to fifty per cent of the rate on land, has already been discussed elsewhere in this book.[97]

Pittsburgh and New York

These are by no means all the advances towards the singletax idea that have occurred in the United States within the last ten or fifteen years but they are sufficient at least to show that the movement is not, as Prof. Ely implies, going backward but forward—and going forward in spite of all the odds arrayed against it.

Let us cross the boundary line into Canada. Here we find the movement to have made much faster headway than it has in the United States. This is particularly true of the western provinces of Canada. In the eastern provinces little progress has been recorded. Ontario did, after a long and bitter fight, manage to pass in 1920 a Municipal Tax Exemption Act giving any city, town or village in the province the right to tax its land apart from its improvements if it so desired.

Canada

Unfortunately for this Act however its opponents were successful in having it repealed in 1924. But it was not repealed before at least one city (Fort Erie) had managed to throw off the tax burden on its improvements as permitted by the law.[98]

Ontario

In the province of Manitoba however the achievements have been considerably greater. In Manitoba farm improvements and personal property of all kinds are now totally exempt.[99] No farmer pays any local taxes save on the value of his land. While the towns and cities in Manitoba still tax improvements to a greater or less extent, together with some businesses and occupations, most of the revenue is obtained from land values only. In the city of Winnipeg (pop. 179,087) land is assessed at its full value while improvements are assessed at but two-thirds of their value.[100] Incidentally the cost of the new water supply of the Greater Winnipeg Water District is met by a special levy on the value of land apart from improvements.[101]

Manitoba

In the province of Saskatchewan the situation is better still. In this province the local authorities of the cities, towns, villages and rural districts assess the land on its full value while buildings and other improvements are assessed only on a certain percentage of their value which must not be more than 60 per cent but may be a great deal less.[102] Prince Albert, for instance, (pop. 7,554) assesses improvements at 45 per cent of their value, Saskatoon (pop. 30,000) at 35 per cent, and Regina (pop. 36,822) at only 30 per cent.[103]

Saskatchewan

Furthermore in Saskatchewan, as in Manitoba, no taxes at all are levied on farm buildings, personal property, household effects, machinery or other agricultural improvements, the only local tax paid by farmers throughout the 295 rural municipalities in the province being the tax falling on the value of the bare land.[104] Buildings used for other than agricultural purposes may of course be assessed although at not more than 60 per cent of their actual value.

The position in the province of Alberta is practically the same as in Saskatchewan. The towns, villages and cities of Alberta derive some revenue from improvements but mainly from land values while the rural districts collect all their revenue for local purposes from land values exclusively—farm buildings,

Alberta

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[92] See "Enclaves of Economic Rent," Vol. IV. Published by Fiske Warren, Harvard, Mass., 1924.

[93] "The new system of taxation in collecting all of the tax from the value of the land has brought great prosperity to our district. Farmers are now encouraged to improve their property. Industry and thrift are not punished by an increase in taxes."—From a statement made by the Modesto Chamber of Commerce, in February, 1914.

[94] "The Single Tax has made a great deal of difference for the betterment of the Oakdale district. . . . Many say they can now afford to borrow money and make improvements which they could not do under the old system. We invite farmers to come and settle among us. Their industry will not be taxed. Our Single Tax system encourages industry. We make the man who keeps his land idle pay the same tax as the man who improves. Those who build up our community and create its wealth will not be penalized."—From a public statement made by the Oakdale Board of Trade and signed by leading officials and heads of public bodies in Oakdale, May 22, 1914.

[95] See Report of the National Tax Relief Convention of the Manufacturers and Merchants Federal Tax League, Chicago, 1923, pp. 62-65.

[96] Bulletin 10 of the Maryland Tax Reform Association, Baltimore, Md., 1924.

[97] See topic 31 of this chapter.

[98] "The Square Deal," Toronto, Canada, June, 1924.

[99] "Assessment of farm lands in Manitoba is on the value of the land only. Improvements of all kinds are exempt. The straight land tax payable to his municipality is the only tax to which a Manitoba farmer is subject."—From "Opportunities in Manitoba," published by the Canadian Government, 1923.

[100] "Land and Liberty," August, 1925, p. 176. Published at 11, Tothill St., London, S. W. 1, England.

[101] See letter from James G. Hay, the Assessment Commissioner of the City of Winnipeg. Published in "Land and Liberty" (London) October, 1924.

[102] "Land-Value Policy," by J. D. White, M. A., LL. D., p. 77. Published by the United Committee for the Taxation of Land Values, 11, Tothill St., London, S. W. 1, England. 1924.

[103] Saskatchewan, "Department of Municipal Affairs Report" for 1921-22.

[104] "Saskatchewan's taxation assessments trend towards straight land tax, for, as intimated on many occasions, our municipal law does not lend itself to the penalizing of a man's thrift by making him pay taxes on his personal property, his herds, his barns, or his home. Throughout our 295 rural municipalities the land alone is assessed at its value, while no buildings in hamlets are at all assessable with the exception of elevators situated on non-assessable property such as a railway right-of-way. In that case the assessment is more like a fee than a tax, as the owners of the elevator will simply pay $25 school taxes and $50 municipal taxes to the secretary-treasurer's office. Otherwise the credit of the municipality, as well as its security, is on the land alone. This fact means much for the solidarity of our rural municipalities and helps to account for the good price so often received for their debentures."—Report of the Department of Municipal Affairs, Saskatchewan.

THE TACTICS OF PROFESSOR ELY— Continued

pose of. This book* can now be obtained at practically any library. Or, if a briefer account of the subject be desired it may readily be had in a little pamphlet entitled "The Case of Prof. Richard T. Ely." This pamphlet the Manufacturers and Merchants Federal Tax League will be glad to send to any address on receipt of a two cent stamp to cover postage.

*Published by the Manufacturers and Merchants Federal Tax League, 1346 Altgeld St., Chicago, Ill. Price, cloth, $1.50; paper, $1.00.

CHICAGO SINGLETAX CLUB CONDEMNS PROF. ELY'S "RESEARCH" INSTITUTE

On April 16 the Federated Press, serving seventy papers in the United States and Canada, carried the following news item:

CHICAGO (FP)—By unanimous vote a resolution, condemning Prof. Richard T. Ely and his Institute for Research in Land Economics and Public Utilities at Northwestern university as poisoners of true education, was passed by a meeting of Chicago singletaxers assembled in the Central Y. M. C. A.

The body had been addressed by director E. O. Jorgensen of the Manufacturers and Merchants Federal Tax League, who exposed the connection between Ely and the real estate interests, the antisocial tax doctrines for which Ely issues a stream of propaganda from his institute and the nature of the Ely influence. The subject has been treated in detail by Jorgensen in his book "False Education in our Colleges and Universities," published by the League. (The Federated Press will soon publish a review of Jorgensen's book.)

The resolution referred to in the above news item follows:

WHEREAS, economic prosperity and social welfare can be established only on a foundation of true education; and

WHEREAS any man, institution or agency that poisons education at its source is not merely to be deplored but severely condemned; and

WHEREAS there is being conducted in Northwestern University, under the direction of Prof. Richard T. Ely, a privately-financed "Institute for Research in Land Economics and Public Utilities," the object of which is to influence the public mind through the schools, colleges and universities of the nation; and

WHEREAS this Institute—as proved by its own acts and literature—is fraudulent, not merely because it has repeatedly thrown its full support to the special privileged organizations who are financing it, but more particularly because it has embarked upon its long task (1) by condemning, in advance of its investigations, certain reforms of distinct and far-reaching benefit to all the people; and (2) by approving, before any of its proposed "researches" have been made, certain other policies of a most harmful character to the public at large;

THEREFORE be it resolved that the Chicago Singletax Club unreservedly condemn Prof. Ely and his so-called "Institute for Research in Land Economics" in Northwestern University, as unworthy of the confidence and respect of the American people.

AN OHIOAN IS HEARD FROM

To the Editor of The Cleveland News:
—Professor Hinman, of the Institute for Research in Land Economics, told a Cleveland audience on April 21 that land should be taxed on its income only. If the owner were deriving no revenue from his land, he would pay no tax on it, according to this scheme. It is what land speculators want, for it would enable them to hold land unused indefinitely without tax cost. The real estate boards once tried to put it over in Ohio, but their amendment was defeated.

The bogus nature of this research institute can be seen when we know that the institute announced its conclusions or findings in advance. One would suppose that research was to ascertain facts upon which to base conclusions. The institute was organized by Professor Richard T. Ely, and is financed largely by the National Association of Real Estate Boards. It is for propaganda purposes and not for research.

If your readers care to know the full history of this alleged "research" movement, it can be had from a book (now in Cleveland's public library) entitled "False Education in our Colleges and Universities." Its author is Emil O. Jorgensen, of Chicago, editor of The Bulletin of the Manufacturers and Merchants Federal Tax League. Jorgensen is a powerful writer and handles this research institute without gloves. Incidentally, the reader would get the tax problem in easy lessons.
—H. M. Holmes in the "Cleveland News," April 27, 1926.

Statistical

"I see in the paper that a widower with nine children has married a widow with seven children."

"That was no marriage. That was a merger."—Toronto Globe.

The Difference

"In the spring the young man's fancy
Lightly turns"—the poem goes—
"To thoughts of love." A woman's fancy
Lightly turns to thoughts of clothes.
—Exchange.

CALIFORNIA MEN PROTEST

April 30, 1926.

Mr. Will C. Wood,
Supt. of Public Instruction,
Sacramento, Calif.

Dear Sir:

The copy of Jorgensen's "False Education" returned by you is received, you having received the copy sent by Mr. Samis.

I join with Mr. Samis in protesting against the books by Professor Ely being used in our schools. He seems to reverse all accepted axioms, for instance, that land rent has not risen; or that indirect taxes are not a burden. If Prof. Ely should treat of physics, he would probably say that gravitation does not attract masses to a center, but repels and dissipates matter; or that light does not radiate from luminous bodies in straight lines, but it shines around corners; or that the earth is not a globe, but is a rhomboid or prism. We might expect any absurdity and our youth would be surely misled.

C. F. HUNT.

134 S. Harvard Blvd.
Los Angeles, Calif.

MEN WHO PAID THE LARGEST TAXES

John D. Rockefeller Jr., New York	$6,277,669
Henry Ford, Detroit	2,608,806
Edsel Ford, Detroit	2,158,055
Andrew W. Mellon, Pittsburgh	1,882,609
Payne Whitney, New York	1,676,626
Edward S. Harkness, New York	1,531,708
R. B. Mellon, Pittsburgh	1,180,699
Frederick W. Vanderbilt, New York	792,896
George F. Baker, New York	792,076
Thomas F. Ryan, New York	791,851
George F. Baker, Jr., New York	783,466
Edward J. Berwind, New York	722,103
Vincent Astor, New York	642,600
James B. Duke, New York	641,250

THE PROGRESS OF THE SINGLETAX MOVEMENT—Con.

machinery, household goods, live stock, crops, etc., being entirely exempt.[105]

British Columbia

In British Columbia both "city" municipalities and "district" municipalities now have local option in taxation subject to the condition (Act of 1919) that they must not assess improvements for taxation at more than 50 per cent of their value. Of the 63 municipalities in the province 29 assess their improvements to the full extent of the law—that is, at half their value; 7 municipalities assess them at less than half their value; while the remaining 27 muncipalities make land value the sole basis of taxation and do not tax improvements at all.[106]

Vancouver, the largest city, with a population of 117,000, for example, raised in 1922 a revenue of $5,392,174. Of this sum one-fourth came from improvements and the remainder from land values.[107] The city of Victoria (pop. 38,727) taxes its improvements at 33⅓ per cent of their value while on the other hand the city of New Westminster (pop. 14,495) exempts its improvements entirely.[108]

The principle of the singletax has moreover been recognized in western Canada for purely provincial purposes. Manitoba exempts farm stock and improvements. Saskatchewan levies a special tax on what is called "wild land." Alberta does the same. And so does British Columbia.[109]

(Continued in next issue.)

105 "The tax levy in rural districts in Alberta is made on the valuation of the land only, with the exception of a few districts where a small rate per acre is assessed for municipal purposes, such as the improvement of roads, etc. None of the farmer's equipment or property other than the actual land is assessed, which fact encourages improvement in buildings and live stock."—From "Canada West," published by the Canadian Government, 1923.

106 "Report of the Inspector of Municipalities," of British Columbia for the year ending December 31, 1922.

107 Ibid.

108 "Land-Value Policy," by J. D. White (London), 1924, p. 78.

109 "Land-Value Policy," by J. D. White (London), 1924, pp. 77-78.

EVERY AMERICAN SHOULD READ IT

.."Every American should read Emil O. Jorgensen's book 'False Education in our Colleges and Universities.' If the charges made in this book against the selfish interests of America were not true all kinds of libel suits would have been entered against the author. As long as the fight was between the idealists and the selfish interests the battle was so unequal that the idealists were unable to hold their own, but since the Manufacturers and Merchants Federal Tax League has joined the idealists in the fight against selfish interests the battle promises to become interesting."
—"The Character Builder," Los Angeles, California, February 26, 1926.

Nature furnishes us with a very simple rule which, if followed, would avoid nearly all the suffering and ills of mankind. This rule is to sell nothing which we have received from her without cost—for to charge ourselves with something that cost nothing is but to burden ourselves with a self-imposed and unnecessary debt.

"All reformers are handicapped by temporisers who study results, which they cannot foresee, and forget principles that never fail."—William Lloyd Garrison.

EDUCATION OR PROPAGANDA?

"To show that the Institute is not an unbiased investigator in economics and that 'research' has one meaning but several uses is the object of Emil O. Jorgensen's book 'False Education in our Colleges and Universities.' It is not intended to appeal only to those who agree with its economic beliefs, but rather to those who believe in a fair field for all ideas. What is of interest to all is an examination of the type of material that is winning too easy access to colleges and universities. In the words of Upton Sinclair, 'Are the college standards getting education or propaganda and whose propaganda?' Those familiar with the book or the situation with which it deals will follow the development with interest."
—The Monthly Bulletin of the American Federation of Teachers, Chicago, March, 1926.

A visitor at a country fair noticed a sad-looking man who persisted in remaining on the merry-go-round.

"Do you like being on there?" asked the visitor.

"No, I don't," was the reply, "but the man who owns this roundabout owes me money, and the only way I can get even is by taking it out in rides."—Tit-Bits.

(Tear off and Mail)

Manufacturers and Merchants Federal Tax League,
1346 Altgeld Street,
Chicago

Send a copy of your BULLETIN to these people. They will be interested:

(Name)	(Address)
1.	....
2.	....
3.	....
4.	....
5.	....

I am with you in this fight for honest education in our schools, colleges and universities and for a wider knowledge of the sovereign remedy proposed by Henry George. Enclosed find check for $.......... to help along.

Name..

Address..