The Bulletin

BLYMYER BUILDING

ORGAN OF THE NATIONAL SINGLETAX LEAGUE

ADVISORY COMMITTEE

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DANIEL KIEFER, CHAIRMAN

S. DANZIGER, EDITOR [PRICE 10c PER YEAR]

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Volume 1 Cincinnati, Ohio, January, 1917 Number 1

Opening Announcement

In the closing number of the Joseph Fels Fund Bulletin the probability of a publication to succeed it was mentioned. The probability has become an assured fact. The organ of the new National Singletax League of the United States herewith makes its initial bow.

The need of such a paper is evident. An active organization must have an official medium of communication with its members. And the National Singletax League is to be a very active organization.

The Bulletin will endeavor to keep its readers informed concerning all activities in which the League may be engaged and, to the extent that space will permit, concerning other matters related thereto.

How We Stand

The prospects of making contributions to the fund reach the desired $50,000 mark continue encouraging. The total subscribed to date is something over $33,000, yet we never do so well but that we can and should do better. This is no time to rest and congratulate ourselves on what has been accomplished. Until the Singletax has been placed beyond recall upon the statute books there must be no cessation of effort.

FINAL COMMISSION MEETING.

The final meeting of the Joseph Fels Fund Commission took place on January 3, at the headquarters of the American section of the International Joseph Fels Fund Commission, 122 East Thirty-seventh Street, New York. The following letter from Mrs. Fels was read:

To the Members of the Fels Fund Commission:

When you were called together some years ago and you organized the work for gathering and expending funds for the furtherance of the Singletax movement in America, my husband found that each one of you brought to the work singleness of purpose, deep devotion and enthusiasm, and a wide knowledge of men and affairs. All subsequent experience on his part and on mine served only to deepen this sense of you.

Today the work of the Commission is being closed. I want to thank each one of you personally, and the Commission collectively, for the spirit of good fellowship and the unfailing helpfulness which you brought to my husband, and which later you brought to me to help lift the burden of three very difficult years.

I know that in bringing the work of the Commission to a close none of us for a moment lays aside his devotion to the cause which we have so deeply at heart. I want to say for myself that I am more convinced than ever of the righteousness of our cause and of its inevitable triumph; and that more than ever then the foremost object of my life is to help toward the realization of the dream to which my husband dedicated the latter years of his life, "the best and happiest years" as he called them. I shall have continued and constant need of your help and your suggestions, and hope, accordingly, I may call upon you in the many emergencies that must arise.

With the dissolution of the Commission, I proposed that a National Singletax Association should take its place, organized on democratic lines and representing the Singletax leadership of the country. I asked the privilege of appointing a provisional committee to organize the national association, and I asked that you gentlemen of the Commission should form the body of that committee. Then, feeling that any close association of myself with that committee might seem to interfere with its really representative and democratic work, I refrained from participating in its deliberations or contributing to its funds. But now you are about to pass on to the full organization of the new National Association. That gives me occasion to express my deep interest in the organization and to tell of the constant keen sympathy with which I shall follow and be with it. Also I wish at this time to contribute another mite in the shape of a thousand dollars.

Chairman Daniel Kiefer reported that Mrs.

SAMPLE COPY This is a Sample Copy of the Bulletin. If you want to keep advised of the progress

Fels' contribution brought the total subscriptions to the new national organization up to $33,000. In addition Mrs. Fels contributed substantially to the preliminary expense of the new organization.

The fact that the Singletax Endowment Fund, organized to receive bequests for Singletax work would continue after dissolution of the Commission made necessary appointments of trustees. The following were selected: Daniel Kiefer, Mary Fels, Charles H. Ingersoll, Lincoln Steffens, Jackson H. Ralston, Frederic C. Howe and Bolton Hall. This Fund thus becomes a permanent institution, in no way affected by the termination of the Commission.

The Commission adjourned to participate in the meeting of the Provisional Committee of the National Singletax Association.

FORMATION OF NEW ORGANIZATION.

The Provisional Committee of the National Single Tax Commission met at 2:30 p. m., January 3, at 122 East Thirty-seventh Street, New York, in conference with such friends of the movement as could conveniently attend. Those present were Dr. Mary D. Hussey, James A. Robinson, Robert C. Macauley, Mrs. Jane Marcellus, Charles T. Root, C. H. Mann, S. W. Simpson, L. O. Macdaniel, John Filmer, Maurice Fels, Mrs. Joseph Fels, Dr. J. W. Slaughter, Bolton Hall, Dr. Elizabeth E. Bowen, S. Danziger, Stoughton Cooley, Stanley Bowmar, George J. White, E. Yancey Cohen, Lincoln Steffens, Frederic C. Howe, Harry Weinberger, Frank Stephens, Charles H. Ingersoll, John S. Codman, Cornelius D. Scully, Otto Cullman, Gussie Cullman, Daniel Kiefer, Rosa Kiefer, Harry H. Willock, A. B. du Pont, Alex Y. Scott, Mrs. Alex Y. Scott, James H. Dillard, R. F. Devine, Benjamin Doblin, Amy Mali Hicks, Laurence Dunham, A. J. Moxham, George Creel, A. C. Pleydell, William Ryan, George Foster Peabody, Henry P. Boynton and Alice Thacher Post.

Mrs. Post was chosen as chairman.

The meeting at once began discussion of plans of organization. The discussion took up the entire time of the session until 5:45 p. m., when a motion, made by Mr. Howe was adopted, requiring appointment by Daniel Kiefer of the following committee, to report the next day on organization proposals: Frank Stephens, Harry H. Willock, H. P. Boynton. The meeting then adjourned until 8:15 p. m.

* * *

At the evening session letters from Louis F. Post and others offering suggestions concerning organization, were read and referred to the Committee on Organization.

A resolution was adopted creating an Advisory Committee to be apportioned among Singletaxers of the States in proportion to number on the Fels Fund list and such additional names as the committee might secure.

A motion carried by 14 to 9, to encourage an effort to secure publication in the Congressional Record of "The Crime of Poverty."

Adjourned until January 4.

The meeting was called to order at 10:30, and the Committee on Organization reported the following:

PROPOSED CONSTITUTION OF THE NATIONAL SINGLETAX LEAGUE OF THE UNITED STATES

1. The name of this organization shall be The National Singletax League of the United States.

2. Its object shall be the furtherance of Singletax.

3. Its membership shall be those who enroll.

4. There shall be a National Committee, consisting of members receiving the votes of two hundred or more members of the League. Such votes shall be in the form of continuous, assignable, transferable proxies.

5. The National Committee shall elect a National Chairman, each National Committeeman voting the number of proxies which he holds.

6. The National Chairman shall have full executive power, shall choose his own advisors and hold office until his successor is elected.

7. The National Committee shall have power of initiative and referendum on the motion of any National Committeeman, and each National Committeeman shall vote the number of proxies held by him.

8. This constitution may be amended by the action of the National Committee.

After considerable discussion the constitution was adopted, and the committee was thanked for its work.

A resolution carried, instructing Daniel Kiefer, pending election of a National Committee, to act as chairman and appoint other members of a temporary Executive Committee.

A discussion then took place on general methods and plans of the new organization, the establishment of a periodical, the calling of a national conference, support of The Ground Hog, and use of the Congressional Record.

Finally a motion prevailed that the chairman appoint an Advisory Committee to take up the entire question of publicity.

Adjournment was then taken until 2:30 p. m.

At the afternoon session a motion was made to reconsider adoption of the constitution. The motion carried, but after much discussion a motion to adopt the constitution, as carried in the morning session prevailed.

On motion, the matter of calling a conference or conferences of Singletaxers was referred to the Executive Committee.

The following resolutions were adopted as drawn by a committee consisting of Frederic C. Howe, Lincoln Steffens and Bolton Hall:

The Conference wishes to express its appreciation of Mrs. Fels' devotion to the realization of the dream of Joseph Fels, which is the waking thought of each of us, and which we in common with her, see coming to realization through our common efforts.

In view of the increasing body of new women voters, we regard it as particularly auspicious that we have a woman so prominent as a leader.

We recognize that her aid in organization and support of the infant National League foreshadows continued mutual helpfulness and cooperation.

And finally, we wish to express our appreciation of the dignified headquarters, so admirably adapted to its purpose and selected and provided by Mrs. Fels.

A vote of thanks was extended to Mrs. Post for her excellent work as chairman.

Daniel Kiefer announced appointment of the

Advisory Committee authorized at the morning session for consideration of publicity matters.

The conference then adjourned sine die.

The Advisory Committee was called to order at 4:30 by Chairman Daniel Kiefer.

Motion carried that all contributors to the Fund for 1917 be members of the national organization, and that they now be asked to send in their subscriptions.

Motion prevailed to send membership cards and a copy of the constitution to contributors as soon as possible.

Motion carried to continue the office at Cincinnati, as also all former activities without diminution.

Adjourned.

RHODE ISLAND ENDORSEMENT.

"The Rhode Island Tax Reform Association has formally and heartily endorsed the Preamble and Resolutions of the Singletax League of Missouri," writes the president of the organization, ex-Governor Lucius F. C. Garvin.

The Missouri resolutions were published in full in the November issue. They declare that the Fels Fund Commission "has done more than any other organization for the education of the public in the philosophy of the Singletax," and resolves:

> That the Singletax League of Missouri pledges its support to the organization known as the Fels Fund Commission, under whatever name may be chosen for its designation until such time as another national organization based upon representation of State organizations shall be established, and that the Singletax League of Missouri call upon all other organizations, societies, associations and clubs for the propagation of the Singletax, to join with it in loyal support of and co-operation with the Fels Fund Commission in the work it has done and is doing for the destruction of the privilege underlying all privilege—private monopoly in land; and be it
>
> *Resolved*, That a copy of this preamble and resolutions be forwarded to Daniel Kiefer, chairman of the Fels Fund Commission, with the assurance that the Singletaxers of Missouri believe that the labors of the individual members of the commission have been productive of incalculable good to the cause and brought measurably nearer the day of the triumph of the principles of taxation formulated by Henry George.

HOW WASHINGTONIANS FEEL.

Resolutions adopted at general meeting of Singletaxers at the Raleigh Hotel, Wednesday evening, December 20, 1916:

> *Resolved*, That we hereby express our entire approval of the methods of the Fels Fund Commission, and that it is the sense of this meeting that future work in Singletax propaganda should be carried on by the Provisional Committee along lines similar to those of the Fels Fund Commission.
>
> Transcribed by S. G. EVANS,
> Secretary, S. T. Assoc., D. C.

A FRIEND ON THE STAGE.

The prominent actor, James K. Hackett, is an economic as well as a dramatic expert, as the following interesting letter shows:

New York, January 2, 1917.

My Dear Mr. Kiefer:

Your invitation to attend the Singletax meeting tomorrow at Mrs. Fels' home is a terrible temptation to me and I am, mentally, between business, sentiment and pleasure. Tomorrow afternoon I am booked to attend a performance at the New Amsterdam Theatre of "Miss Springtime," when the company about to open in Boston will have their tryout. I am a silent partner in that enterprise and of course should, by all ryme, reason and sense, be there. One must attend to his affairs if he possibly can, and as you probably know, I have been virtually incapacitated since last March through an accident and I really do not know to which "love" my mind will turn tomorrow. As the old adage says "When in doubt, do nothing." So, I might add, "Do not decide when undecided." Not that there is anything brilliant in this remark, but it carries the point. Please explain and if you have time and care to, and I should not appear at Mrs. Fels', will you be kind enough to read this letter, but use your own judgment, as time is precious and life exceedingly short.

I had the honor and privilege of stumping for Henry George in New York State when I was seventeen. I also had the honor and privilege of knowing him personally and of dining at his table two or three times. I once spoke from the same platform, even at that immature age with Mr. George and Tom Johnson. It is needless for me to say how much I wish the Singletax movement success. I had to tear it from my heart and brain when a very young man. Otherwise I suppose I would have become a professional philanthropist, but I am afraid I wouldn't have done as well as our friend Billy Sunday has done.

My compliments and my esteem.

Most sincerely,
James K. Hackett.

CHANGING THE TUNE.

A new objection to the Singletax has been discovered by the New York Times. Plutocratic papers used to shed bitter tears over the prospective ruin of the farmers by placing of all taxes on land values. For a while that story accomplished its purpose, as for instance, in Missouri in 1912. But now it is losing its force. North Dakota farmers can not be fooled by it. They realize that it is to their interest to exempt labor products from taxation and have demanded that it be done. So The Times has concluded it must find another story, and in its issue of January 4, commented on the North Dakota program as follows:

> **They are going to bring Henry George to North Dakota. State Socialism is to be supplemented by the Singletax. Hear the Master of the Grange.**
>
> **"No more taxes on barns and fencing and farmhouses and sheds. Increase the tax of the unimproved land to equalize the taxes on the improved land. The speculators created by the railroad grants have held back immense acreage from cultivation, waiting for a big rise in land values. A hail tax and an increase in land tax will cause some of these speculators to reinventory their holdings."**
>
> **Of course all this is not class legislation, it is non-partisan social equity for the benefit of farmers.**

From which we see that the Singletax is designed to give the farmer an unfair advantage.

Some one should send The Times copies of the campaign literature put out by its plutocratic comrades in Missouri, Oregon and California, in which the Singletax is described as anything but class legislation for farmers. It is too much to

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ask our plutocratic brethren to stick to the truth in campaigning, but they should avoid such contradictory falsehoods.

ACTIVITY IN MISSOURI.

The following resolutions adopted by Missouri Singletaxers at Kansas City explain plans in that State:

WHEREAS, In the spring of 1912 steps were taken for the placing upon the ballot in the State of Missouri a measure commonly known as the Single Tax measure; and

WHEREAS, The time of campaign was short; very little educational work was done on behalf of the measure, while the grossest misrepresentation was indulged in by the opposition, with no time for counteracting the same, and the result is well known. It is a matter of great gratification to all Singletaxers that our vote was as large as it was. In the five years that have elapsed since the inauguration of that movement, a vast amount of educational work has resulted, but this work will be lost unless it is kept up, and for that reason we propose placing upon the ballot at the general election in 1918 a Singletax measure; and,

WHEREAS, We do not believe it necessary that any active work, other than the distribution of literature and the formation of the nuclei of local organizations so far as possible, should be done in the immediate future, but we do believe that this distribution of literature, the dissemination of intelligence and the securing of the nuclei of organizations throughout the State is a work that should be quietly pursued, and that it will in no way conflict with the activities of other Singletaxers and friends in other parts of the State who may be working along different lines; therefore be it

Resolved, That the work that we now institute is only for this quiet propaganda; plowing the ground and sowing the seed preparatory to the campaign of 1918, and that the provisional committee and officers chosen at this time are purely provisional in character and only to serve until such time as the work shall have developed to a point where a State-wide conference or convention can be called, democratically chosen, and an organization selected on a democratic basis, when it shall take the place of this provisional organization; and, this provisional committee is hereby pledged to the calling of such a conference as soon as the same may seem generally desirable and harmoniously possible; and, be it further

Resolved, That meantime we desire to co-operate to the fullest extent in every movement that is looking toward the realization of those more democratic things, such as Home Rule, the unburdening of industry from taxation and general advance along the lines of economic reform; and, be it further

Resolved, That on behalf of the Homestead Loan measure, designed to aid the homeless of Missouri in establishing homes, and, on behalf of this movement, by means of taxation to restore the land of Missouri to its rightful inheritors, the whole people, on terms of equality of opportunity, we earnestly invite all men and women of every forward-looking school of belief to unite with us in this work of primary importance and under the banner, "The Land of Missouri for the People of Missouri."

PROGRESSIVE SOUTH AMERICA.

It is almost easier to get away from the proverbial call of duty than it is to take oneself beyond the range of the agitation for the Singletax. Even in South America one finds "el impuesto unico en el terreno," the Singletax on land, crying out to him from the pages of his daily newspaper, and, considering the readier idealism of the Southern nations, one wonders whether, after all, the reform is not rather likely to get itself accepted earlier there than in the more crowded sections of the Northern Continent.—Christian Science Monitor.

FOR UNITED EFFORT.

Worth considering is the following from one who can always be depended upon in any effort:

It seems to me that a national organization along the lines of the Anti-Saloon League or the Liberal Association is better than a loose organization which makes the central organization merely an amalgamation of local clubs. The Anti-Saloon League have enlisted the financial support of a good many people who never attend local meetings and would not have helped the League had they not been convinced that it was a business organization, which was making good use of their money, and that the bulk of the money would not be wasted in mere organization expenses. There is no objection to members in the National organization forming a local organization, same as the American Society of Civil Engineers is handled. So far as I am concerned, I have no time for attending meetings of this kind. I live outside of the city and, besides, my energies are so thoroughly taken up that I do not have any strength left for it, and I would rather feel I was a direct member of an organization which was co-ordinating the efforts of all real democrats than to feel that my only relation to it was through the intermediary of a local club, the management and make-up of which I might not altogether approve of. I can contribute towards this the same as I have been doing towards the Fels Fund work, a continuation of which I understand this to be and, aside from that, my forte is what in warfare would be called "sniping." I count a day lost when I do not inoculate at least one man and sometimes more than that. I could help a little in some other ways, but these are the principal opportunities I have.

DR. HOWE TO LECTURE.

A lecture tour is being arranged for Dr. Frederic C. Howe, Commissioner of Immigration, member of the Advisory National Singletax Committee and of the Joseph Fels Fund Commission, prominent as a lieutenant of Tom L. Johnson, an author of international reputation and formerly State Senator in Ohio.

His leave of absence during February and March will be devoted to this tour. Contracts have already been made with the State University of Texas under the auspices of which he will speak at Austin and other Texas cities from February 12th to 26th.

Dr. Howe has prepared addresses under the following titles:

After the War—What?
Some New American Problems.
The City of Tomorrow.
Municipal Ownership in America and Europe.
Town Planning and City Building.
Why War?
Standing at the Gates of Ellis Island: The Incoming Immigrant.
Confessions of a Reformer.

From Texas Dr. Howe plans to go westward to spend March on the Pacific Coast.

Those interested in making engagements should address for terms and other information, Daniel Kiefer, Blymyer Building, Cincinnati, Ohio.

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Volume 1 — Cincinnati, Ohio, February, 1917 — Number 2

The Situation

The total pledges to the National Single Tax League, so far amount to $36,000.00. Bear in mind that $50,000 is the goal we have set. Have you done your share in helping us to reach it? This does not merely mean whether you have contributed your own mite. It means, have you called the attention of others to their duty?

Enrolling the Workers

The following letter has gone to all on the League's list of names. Mistakes in a matter of this kind sometime occur, and it is possible that someone has been unintentionally overlooked. Any reader of The Bulletin who has failed to receive the letter, or knows of such an oversight, will help the work by letting that fact be known:

CINCINNATI, OHIO, January 31, 1917.

Friends of the Single Tax Cause:

This is an offer of membership in the new National Single Tax League, launched on January 4 by the Provisional Committee and about fifty advisers. Sign the enclosed membership card. Indicate on it the name of the man whom you wish to have represent you on the national committee. Two hundred votes (or proxies) will elect him. Each committeeman will vote the number of proxies thus assigned to him.

The Joseph Fels Fund Commission, which lapsed December 31, has transferred its lists, equipment and good will to the new league. Mrs. Fels is a subscriber and a member of its Advisory Committee.

The new league is not yet democratically organized, but machinery has been provided, in a simple constitution, for making it so, as soon as the individual members shall elect their representatives and take possession.

You will note that the membership is free, upon mere enrollment. If there be Single Taxers unable to help financially, their membership is desired none the less. Let the National League represent all of the Single Taxers of our country, giving in proportion to their means, if it be no more than a postage stamp. The largest subscribers to The Fels Fund and some 2,000 lesser subscriptions have already given assurance of $35,000 for the first year. The financial showing is gratifying, but the membership should be 20,000 rather than 2,000.

Fill out the enclosed membership card, including your vote for national committeeman, and your financial pledge if not previously given. If you have subscribed, your subscription, or an installment as agreed, is now due. If you have not subscribed, sent the amount of your subscription with your membership card, thus saving the need of reminders.

The league is confronted with Single Tax opportunities in California, Colorado, Missouri, Oregon and elsewhere. Several aggressive publications merit its support. Big tasks of publicity, organization and education appeal for its help. When Single Tax shall have won its inevitable victory and be well on the road to universal adoption, it will be your proudest memory that you were a pioneer member in the great national agency that brought these things to pass. Act now.

Very truly yours,

NOTIFICATION COMMITTEE,

HENRY P. BOYNTON, LINCOLN STEFFENS,
BOLTON HALL, FRANK STEPHENS,
HARRY H. WILLOCK.

P. S.—Inclosed are additional membership cards to distribute among your friends. More can be had on application.

SAMPLE COPY. **This is a Sample Copy of the Bulletin. If you want to keep advised of the progress of the Single Tax movement send in at once 10 cents for a year's subscription.**

CALIFORNIA AFFAIRS.

California Single Taxers are agreed about again submitting a measure to the voters. The question, as to the kind of measure, has caused differences.

On January 13 and 14 a conference was held at San Francisco at which were present representatives from various groups and from the Socialist party. It resulted in formation of the Equity Tax League of California, and decided on submission of an amendment in the following form:

The people of the State of California do enact as follows:

Article XIII of the Constitution is hereby amended by adding the following as Section 5 thereof:

SECTION 5. On and after January 1, 1919, all *personal property*, except the franchises of public service corporations shall be exempt from taxation thereafter to be levied.

On and after January 1, 1920, all *improvements* on land shall be exempt from taxation thereafter to be levied, but the value of land and the value of such franchises shall not be so exempt.

Provided that Sections XI and XIV of Article XIII of the Constitution shall not be affected hereby in so far as they concern State revenues.

All provisions of Article XIII of the Constitution in conflict herewith are hereby repealed.

This amendment shall be self-executing.

This differs from the amendment submitted last year in that it does not require an enabling act by the Legislature, provides against exemption of franchises, and leaves to be repealed at some future date the State taxes now levied on inheritances and corporations.

The California courts, it seems, have decided that franchises are "personal property." But a false label does not affect the nature of the thing labeled. So in spite of the decision of the learned judges, franchise values remain the value of possession of certain strips of the earth for certain purposes upon certain conditions. Economically they are land values. So long as they exist the question of who is best entitled to them remains. The Equity conference has decided that the people ought to have them, as long as rates will not be reduced enough to wipe them out. The League will state in pushing the amendment that its object is the abolition of poverty by the overthrow of land monopoly.

J. Stitt Wilson was elected chairman of the League, and R. E. Chadwick, of Los Angeles, secretary. Judge James G. Maguire was made Honorary President. A full list of those who attended is not available, but the following were there: Charles James, Dr. H. F. Dessau, Senator James W. Bucklin, Judge J. H. Ryckman, Isadore Jacobs, Clarence E. Todd, Edward P. E. Troy, Mrs. Norman Duxbury, A. Snyder, C. K. Stern, Walter Thomas Mills, W. R. Edwards, J. W. Wells, W. R. Workman and T. E. Zant.

The following account of the meeting is from Mr. Chadwick:

The conference was a representative gathering, and all groups were represented either by delegate or amendment. Every measure submitted was fully discussed and considered upon their merits without regard as to proposer.

Before proceeding to the framing of an amendment the conference discussed certain principles and agreed that the next amendment to be submitted in California should be framed along exemption lines; that this amendment should provide for the exemption of all personal property at one time, following the adoption of the measure. It was agreed that since the courts of California had decided franchises of public service corporations to be personal property when, in fact, they were land values, that such franchises should not be exempt from taxation. It was decided that the amendment should provide for the exemption of all improvements upon land one year from the date of its passage. To avoid confusion, it was decided that the amendment framed should not affect Section XI and XIV of Article XIII of the Constitution. These sections provide for State revenues arising from inheritance taxes and taxes upon the gross earnings of public service corporations. It was the unanimous opinion of the conference that any measure prepared should be self-enacting upon passage.

In order that there could be no doubt as to the purpose of the measure, it was agreed that such an amendment should state in express terms that franchises of public service corporations and land values should not be exempt. The foregoing propositions were adopted after the most thorough discussion. The framing of the measure embodying these principles was intrusted to a committee of which Judge J. G. Maguire was chairman, Judge J. Ryckman, Roy R. Waterbury, J. W. Bucklin and R. E. Chadwick were members. This amendment was submitted to the conference at the Sunday afternoon session and was adopted without a dissenting vote.

The preparing of this amendment and the organization of the preliminary machinery for putting it upon the ballot is, of course, subject to the approval of the various organizations of the State.

Another amendment has been proposed by J. H. Griffes, Herman Kuehn, Lona Ingham Robinson and Edgcumb Pinchon, who disagree with the Equity League. They urge the following:

To secure to every adult the power to own his own home and direct his own life and work; to abolish land monopoly, wage slavery, disemployment and pauperism, by applying the Golden Rule at the base of life—

The People of the State of California do enact as follows:

Article XIII of the Constitution is hereby amended by the following section:

On and after January 1, 1920, all public revenues, state, county, municipal and district, shall be raised by taxation of the value of land irrespective of improvements thereon, and no other tax shall be levied.

The intent of this amendment is to prevent the holding of land out of use for speculation and to apply the land values which the community creates to community purposes.

All laws in conflict herewith are hereby repealed.

In addition to these efforts the California Land Settlement League, of which James P. Cadman, of San Diego, is secretary, is trying to put through the legislature a bill based on New Zealand's land law. The measure is described as follows:

To have county boards of supervisors lease, at low rentals, municipally-owned land to actual settlers in small tracts not to exceed twenty acres to a family.

Where necessary the counties are to build for each family a small residence not to exceed in cost $250; and the settler is to have seven years in which to repay the advance.

While the settler's first crops are maturing, and to furnish him a little ready money if needed, the county is to hire him three days in a week on road or other work, the amount thus to be paid him for services not to exceed $20 for each acre which he may have leased.

Where there is not enough municipally-owned land for the purpose desired the counties can secure by voluntary or compulsory sale additional land from private owners, and the total amount of money which may be annually spent by any county in the State, for the purchase of land and for other purposes under the law is a sum not exceeding one-tenth of one per cent of the total assessed value of the taxable property in that county.

The amount which San Diego County can spend in one

year under this law is $73,085. Other counties can expend more or less than this sum according to the amount of their taxable property.

The leased land is to be re-valued once every five years, (but with no extra rental charged for the settler's improvements), so that in time the money spent by the counties under the law will become a fairly good FINANCIAL investment.

CONGRESSMAN BAILEY BUSY.

The following letter from Congressman Warren Bailey explains itself:

COMMITTEE ON INSULAR AFFAIRS
HOUSE OF REPRESENTATIVES
WASHINGTON
January 19.

Mr. Daniel Kiefer, Cincinnati:

MY DEAR FRIEND KIEFER—It is my intention to introduce my direct tax bill Monday. It would have been brought in before this but for the fact that I thought it more opportune when ways and means were actually engaging attention.

The bill in detail follows the general line of the direct tax acts of 1798, 1816 and 1861, differing from these in the essential feature that it provides for the exemption of all improvements in or upon land from assessment and taxation, while the original acts provided for the taxation of land and improvements.

It is suggested that you take this up with our friends all over the country with a view to securing their active co-operation in forcing the measure upon the attention of the ways and means committee of the house and the finance committee of the senate. It provides for the raising of $200,000,000, apportioned among the States, territories and the District of Columbia on the basis of the population in 1910. Copies of the bill will be available after Monday and may be obtained by addressing the Clerk of the House of Representatives.

The bill, of course, will not get far at this late day, but it will serve a good purpose if our friends make proper use of the opportunity through the newspapers and by writing to their members of Congress in both houses. It ought to be urged and fully discussed in all meetings which may serve as a proper vehicle.

It is hoped that you will get your machinery in operation without delay in this interest. I had hoped to get a hearing, but the committee has decided it will not invite the public in. The finance committee of the Senate, however, may decide on a different course and our opportunity may be found there.

Hoping that a great interest may be developed in this proposal and that influential forces may be brought into play between now and the 4th of March, I remain, with sincere personal regards, Yours very truly,

WARREN WORTH BAILEY.

One friend who received a copy of this letter raised objections to the plan of apportionment among the States in accordance with population. He says that it would cause a higher rate on land values in Tennessee than in New York. That would be unfortunate—for New York, but it would be better, even there, than to tax labor products under any circumstances. Mr. Bailey did not insert the aportionment provision, because he considers that better than an even distribution, but because he was compelled to make his bill conform to constitutional requirements.

Wherever the tax would come nearest to taking the entire rental value of land, there it would result in most benefit. If it happened to do this in Tennessee, more land would be opened to producers in that State than elsewhere, and the wealth producers there would benefit. If it should bear lightly on land values in New York, the workers in that State would have good cause to insist on a change that would make it possible to force local land monopolists to let go.

IN THIRTY DAYS?

Mr. C. B. Hemingway, of Washington, D. C., offers the following suggestion:

"That in computing incomes for purposes of taxation there shall be included in such computation all increase in the value of lands during the preceding year, and also the annual rentable value of all lands, whether under rent or occupied and used by the owner or held out of use."

The above would obviate the necessity for the imposition of any other tax or the issuance of bonds to meet the fiscal deficit. Incidentally it would make it impossible to hold most land out of use.

It might be that it would be legal as a bureau rule—that is, that no change in the law is necessary.

Otherwise as a joint resolution it would do the business.

If every Single Taxer in the country were to write to the President within thirty days, and induce all others possible to do the same, urging its adoption, it might be adopted.

PROFESSOR YOUNG'S POSITION.

The following letter is self-explanatory:

PRINCETON UNIVERSITY
Princeton, N. J., January 26, 1917.

Mr. Daniel Kiefer, Cincinnati, Ohio:

DEAR MR. KIEFER—Yesterday it was brought to my attention that my name appeared in the January issue of THE BULLETIN as a member of the Advisory Committee of the National Single Tax League, and today I have received from you a communication which addresses me in this capacity. I am totally at a loss to know why my name has been used in this connection, since it is without my knowledge or consent.

I appreciate the kind reception that Single Taxers have given to my recent book on *The Single Tax Movement in the United States,* but I feel that I am placed in a false position by the public use of my name in this manner. Although I admire greatly the exalted social ideals of Single Taxers and am convinced that they have rendered and are rendering most important service for social betterment, I am not a Single Taxer as you know. Hence I feel that in order to prevent misrepresentation of my position my name should be withdrawn from this list, and the February issue of THE BULLETIN should contain a correction of this matter.

Yours very truly,
ARTHUR N. YOUNG.

Let it be said in addition. that the very fact that Professor Young is not a Single Taxer, makes more valuable his impartial and accurate History of the Single Tax Movement in the United States.

THE PROPER FORM.

To answer requests that have come for the proper way to word a bequest for the benefit of the League, 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.

CONSTITUTION OF NATIONAL SINGLE TAX LEAGUE OF THE UNITED STATES.

1. The name of this organization shall be the National Single Tax League of the United States.

2. Its object shall be the furtherance of Single Tax.

3. Its membership shall be those who enroll.

4. There shall be a National Committee, consisting of members receiving the votes of two hundred or more members of the League. Such votes shall be in the form of continuous, assignable, transferable proxies.

5. The National Committee shall elect a National Chairman, each National Committeeman voting the number of proxies which he holds.

6. The National Chairman shall have full executive power, shall choose his own advisers and hold office until his successor is elected.

7. The National Committee shall have power of initiative and referendum on the motion of any National Committeeman and each National Committeeman shall vote the number of proxies held by him.

8. This constitution may be amended by the action of the National Committee.

NOTES OF INTEREST.

Tax Commissioner **J. J. Pastoriza,** of Houston, Texas, is a candidate for mayor of that city. Mr. Pastoriza was twice elected tax commissioner on a straight out Single Tax platform. He has done all that he could to put rational tax methods in force in Houston. The election takes place on February 23. * * *

To break up big land holdings, the Arkansas State Senate has adopted a resolution for a constitutional amendment to levy a graduated tax on large estates. The House has not yet taken action. * * *

The Forest Service of the United States Department of Agriculture, has declared a mistake was made in allowing rapid and wholesale passing of timber lands into private hands. Speculation, says the Forest Service, has carried timber values very high, and caused over-capitalization and waste. * * *

The Washington Farmers' Union, State Grange and Federation of Labor have joined in demanding that the Legislature submit a constitutional amendment for taxation of the unearned increment.

EXPLANATORY STATEMENT OF THE CONSTITUTION AND PROXY BOARD PLAN.

This constitution was framed to meet an emphatic demand for a simple organization with concrete responsibility for results. It was also designed to harmonize two opposing demands, one for an individual membership and the other for a federation of State and local organizations.

This was the only marked difference of opinion developed in the correspondence and debates that preceded the framing of the constitution. It is believed that the proxy board plan of representative government, embodied in the constitution, opens the way for any State or local association to have its representative. At the same time, those who prefer to be represented by some one at a distance from their locality, may cast their votes for such person.

Each vote is a proxy and each national committeeman votes as many proxies as he holds. This gives proportionate representation to the various States or constituencies in the league. At the same time no one need be barred from representation, through voting for a minority candidate. Neither need he wait for a distant election day to register his opinion. Every day is election day, votes can be cast, transferred or withdrawn at will.

To apply the plan to your needs, note the following:

If you want your State or your city to be represented on the national committee agree with 199 others (or more) to support some candidate.

If you prefer to be represented by some well known Single Taxer, not of your locality, vote for him.

If your candidate fails to receive two hundred votes, you will be notified and can transfer your vote-proxy to some other man or solicit sufficient aditional votes to insure his election.

If you are displeased with your representative's course, transfer your vote to some one with whom you are in accord. If enough votes are thus withdrawn from a committeeman to bring the total below 200, he is automatically recalled.

If you want to be a member of the national committee yourself, solicit memberships from 200 persons, who will vote for you.

The national chairman, chosen by the national committee is to be the executive head of the league. Until the plan is fully in operation, Daniel Kiefer will act as national chairman.

It is planned to tally the votes of national committeemen on March 15, and to declare the successful ones duly elected and qualified.

If you are in doubt as to the person to represent you the names of the advisory committee, published on the first page of The Bulletin, may suggest someone whom you may desire to favor with your vote. All have been active in the preliminary steps of organization.

MR. ROCKEFELLER'S WEALTH.

The following from Mr. John D. Rockefeller, Jr., has reference to one of the editorial bulletins of the publicity department:

Daniel Kiefer, Manager, The American Economic League, Cincinnati, Ohio:

My attention has been called to your Press Bureau No. 982, containing an article entitled "Where Did He Get It?" stating that my father's fortune is now estimated at two billion dollars.

Feeling sure that you do not wish to give currency to a statement based wholly on guesswork and greatly exaggerated, I venture to state that my father's fortune, far from being two billion dollars, does not approach half that amount.

From which we learn that Mr. Rockefeller's fortune does not approach the total wealth of Florida, Rhode Island or Maine, but probably equals or exceeds that of Arizona, Delaware, Idaho, Nevada, New Hampshire, New Mexico, Utah, Vermont or Wyoming. Like Mr. Rockefeller's fortune the total wealth of none of the latter States approaches one billion dollars, but varies $307,948,613 for Delaware to $781,613,390 for Utah. Has Mr. Rockefeller done as much for society as the entire population of Delaware, or of any of the other States on that list? Has he done half as much as the entire population of Maine, Rhode Island, or Florida? It would be manifestly absurd to claim that he has, however useful a life he may have led. Yet, unless he has performed that much service must not his fortune be an unearned one? And if unearned by him, how did he get it from those who have earned it?

N. Y. State Library
MAY 31 1917

The Bulletin

BLYMYER BUILDING
ORGAN OF THE NATIONAL SINGLE TAX LEAGUE
S. DANZIGER, EDITOR [PRICE 10c PER YEAR]

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THE NEXT CONFERENCE

Shall one be held this year? If so, when and where? Will you come, or will your locality be represented? These are questions that require a speedy answer. Preliminary correspondence has resulted in suggestions of the following places: Kansas City, Providence, Washington, Cleveland and Chicago. Suggestions as to time vary from May to November. The final decision should be one that will help most to make the meeting a success. So send in your views and preferences at once.

THE FUND AND THE VOTE

Subscriptions to the fund now total something over $37,000.00

One Single Taxer, who had subscribed $50.00 per month, upon the basis of what he felt able to give, subsequently found his income unexpectedly increased through unlooked for profits in a business deal. He promptly paid his year's subscription with a check for $1,000.

If any others have had similar good fortune, this may serve as a hint to them to do likewise.

The League's election is apparently without result so far. No one has the required 200 votes needed to elect a National Committeeman. Provision for such a situation is made in the explanatory statement published in last month's Bulletin. It says:

"If your candidate fails to receive 200 votes, you will be notified and can transfer your vote-proxy to some other man or solicit sufficient additional votes to ensure his election."

This seems to put the matter back to the voters.

1330 have enrolled as members, but neglected to vote; they are hereby requested to send in their votes at once.

The election figures are as follows:

ALABAMA
4 Gaston, E. B., Fairhope
1 Norton, E. Q., Mobile

ARIZONA
1 Baber, H. C., Tempe
1 Worsley, A. A., Tucson

ARKANSAS
1 Greer, Dane M., Summers

CALIFORNIA
1 James, Chas., Los Angeles
1 Maguire, James G., San Francisco
2 North, Luke, Los Angeles
1 Talbott, W. Glen, San Francisco
5 Wilson, J. Stitt, Berkeley

CANADA
1 McKittrick, Martin, Winnipeg
1 Roberts, J. G., Montreal

COLORADO
4 Bucklin, Jas. W., Grand Junction
7 McGauran, J. B., Denver
1 Salmon, Ben J., Denver

CONNECTICUT
1 Ely, Mary B., Greenwich

DELAWARE
5 du Pont, Francis I., Wilmington
49 Stephens, Frank, Arden
1 Thomas, John F., Wilmington

DISTRICT OF COLUMBIA
5 Davis, A. P., Washington
1 Davis, Chas. S., Washington
28 Gorgas, Surg.-Gen. W. C., Washington
1 Mann, B. Pickman, Washington
3 Munroe, Jennie L., Washington
63 Post, Mrs. Louis F., Washington
10 Post, Louis F., Washington
1 Whitfield, J. A., Washington

GEORGIA
3 Colegate, Thomas, Rome

IDAHO
1 Dunning, Dow, Homedale

ILLINOIS
11 Bode, Frank H., Jacksonville
1 Brown, E. O., Chicago
47 Cullman, Otto, Chicago
3 Dellgren, Rev. Aug., Chicago
1 Donaldson, Orren M., Oak Park
1 Miller, Chas. W., Bloomington
1 Mills, Wiley M., Chicago
1 Moore, Jennie Darrow, Chicago
1 Robins, Raymond, Chicago
1 Trowbridge, O. R., Normal
3 Wallis, Louis, Chicago
8 White, John Z., Chicago

INDIANA
10 Briggs, Geo. A., Elkhart
2 McGill, J. H., Valparaiso

IOWA
1 Jamison, James, Burlington
1 Kelly, Dr. T. J., Marathon
1 Meredith, E. T., Des Moines
1 Williges, Aug., Sioux City

KANSAS
17 Hughes, Geo., Topeka

MARYLAND
1 Cochran, Wm. F., Baltimore
4 Mooney, Francis I., Baltimore
13 Ralston, Jackson H., Hyattsville
1 Smith, Phil, Cumberland
4 Williams, H. Martin, Riverdale

MASSACHUSETTS
1 Adams, Delbert H., Haverhill
4 Carret, James R., Boston
1 Fillebrown, C. B., Boston
2 Garrison, Wm. L., Boston
77 Johnson, L. J., Cambridge
1 Kennedy, Prof. F. Lowell, Cambridge
1 Mackendrick, Alex, Boston
1 Porter, C. H., Boston
1 Williams, Geo. Fred, Boston

MICHIGAN
2 Blauvelt, Warren L., Detroit
1 Ingram, Frederick F., Detroit
1 Masselink, G., Big Rapids
1 White, H. C., Grand Rapids
29 Williams, Bishop C. D., Detroit

MINNESOTA
1 Buell, C. J., St. Paul
3 Peterson, F. T., Moorhead
4 Stockwell, S. A., Minneapolis

MISSISSIPPI
15 Scott, A. Y., Rosedale

MISSOURI
1 Chenoweth, Dr. L. C., Webb City
1 Collier, W. L., Marionville
1 Hill, Dr. W. P., St. Louis
44 Reedy, Wm. Marion, St. Louis
4 Read, Harlan E., St. Louis
16 Rose, Vernon J., Kansas City
1 Ryan, Stephen M., St. Louis
1 Schoen, Meyer, St. Louis
45 Walsh, Frank P., Kansas City
2 Webster, Sheridan, St. Louis
2 Werner, Percy, St. Louis
1 Wheelan, John B., Hannibal

NEBRASKA
1 Atzen, Dr. C. B., Omaha
1 Aylsworth, Prof. L. E., Lincoln
1 Baxter, Wm. F., Omaha
3 Quinby, Laurie J., Omaha
1 Smith, Mary, Chadron
1 Van Duesen, D. C., Blair
1 Young, Dr. J. T., Fremont

NEW HAMPSHIRE
1 Duncan, George H., East Jaffrey

NEW JERSEY
1 Record, George L., Jersey City

NEW YORK
1 Adams, Chas. F., Brooklyn
1 Bowmar, Stanley, New York City
2 Brown, James R., New York City
1 Bullard, Dr. T. E., Schuylerville
1 Burger, Benj. W., New York City
5 Cooley, Stoughton, New York City
1 Danziger, Samuel, New York City
6 Dennett, Mary Ware, New York City
21 Doblin, Benj., New York City
1 Feldblum, Adolph, Brooklyn
35 Fels, Mrs. Joseph, New York, N. Y.
21 Hall, Bolton, New York City
5 Hicks, Amy Mall, New York
54 Howe, Frederic C., New York City
18 Ingersoll, Chas. H., New York City
1 Leubuscher, Fred C., New York City
2 Lustgarten, William, New York City
1 Marsh, Ben C., New York City
2 Miller, Joseph Dana, New York City
1 Murphy, John J., New York City
7 Peabody, Geo. Foster, Saratoga Springs
1 Rann, William S., Buffalo
1 Ryan, Wm., New York City
49 Steffens, Lincoln, New York City
1 Work, Thomas H., Buffalo

OHIO
1 Anspach, W. D., Vandalia
14 Bigelow, Herbert S., Cincinnati
18 Boynton, Henry P., Cleveland
1 Cooke, Edmund Vance., Cleveland
1 Dearness, Fred W., Cincinnati
2 Doty, E. W., Cleveland
1 du Pont, A. B., Cleveland
3 Edwards, George, Youngstown
1 Feather, Wm., Cleveland
1 Flery, Walter L., Cleveland
2 Gibson, David, Cleveland
1 Henderson, Alfred, Cincinnati
1 Johnson, Homer H., Cleveland
185 Kiefer, Daniel, Cincinnati
1 Klotz, Solon, Toledo
1 Radcliffe, W. Q., Cleveland
1 Witt, Peter, Cleveland

OKLAHOMA
1 Davis, Senator, Sapulpa

OREGON
1 Lundgren, Leonard, Portland
36 U'Ren, W. S., Portland

PENNSYLVANIA
23 Bailey, Warren Worth, Johnstown
11 Barnes, Prof. Earl, Philadelphia
1 Cohalan, Dr. John A., Philadelphia
4 Devine, R. F., Erie
1 Eckert, Chas. R., Beaver
6 Garrison, F. W., Bryn Mawr
1 Kelly, G. F., Scottdale
1 Luke, F. E., Pittsburgh
3 Macauley, Robert C., Philadelphia
1 McCormick, Joseph, Erie
7 Scully, C. D., Pittsburgh
2 Sloan, Dr. D. E., Charleroi
1 Stewart, W. G., Reading
1 Wassel, Joseph, Johnstown
12 Willock, H. H., Pittsburgh

RHODE ISLAND
3 Garvin, Dr. L. F. C., Lonsdale

SOUTH DAKOTA
1 Grabill, Prof. E. W., Vermillion

TENNESSEE
1 Pittman, Judge A. B., Memphis

TEXAS
6 Black, Wm. A., San Antonio
29 Pastoriza, J. J., Houston

VIRGINIA
7 Dillard, J. H., Charlottesville

VERMONT
5 McRoy, John T., Bennington

WASHINGTON
1 Bridges, Robt., Seattle
1 Cotterill, Geo. F., Seattle
3 Erickson, Oliver T., Seattle
3 Mathews, William, Spokane
1 Siegfried, Thorwald, Seattle

WEST VIRGINIA
1 Quick, Herbert, Berkeley Springs

WISCONSIN
1 Harrington, John, Oshkosh
1 Kelley, Harry F., Manitowoc
1 Prehn, A. W., Wausau

1,274

SAMPLE COPY This is a Sample Copy of the Bulletin. If you want to keep advised of the progress

PROGRESSIVE MARYLAND.

Maryland is coming to the front as a progressive State. Twenty-five years ago Jackson H. Ralston succeeded in securing application of the Single Tax to the town of Hyattsville. In spite of the opposition of local land speculators, the citizens overwhelmingly endorsed the measure. Then the State Supreme Court interfered and declared it unconstitutional. But now the constitution has at last been amended and one of the results is to be noted in the following, from the Maryland Journal, published at Capitol Heights.

Single Tax had its inning Monday evening and won out, hands down, as the saying goes. A call for a mass meeting under the auspices of the Mayor and Common Council of Capitol Heights to be held on Monday evening last resulted in filling the town hall to overflowing. The Mayor presided and introduced the speakers.

Mr. Jackson H. Ralston, of Hyattsville, was the principal speaker. He dwelt at length on the advantages to be derived by taxing land only, and exempting improvements of every kind, claiming that a tax on improvements was a tax on thrift. Having been a follower of the Henry George theory for a number of years Mr. Ralston explained the new mode of taxation in such a thorough manner and in such plain language that he was easily understood. At the conclusion of his remarks, and a talk by Mr. Ogle, of Baltimore, a vote was taken on the proposition. Of the seventy-five persons present all but three or four voted in favor of adopting the Single Tax plan for Capitol Heights, when the Mayor put the motion. This whole question will be put up to the voters at the town election to be held next May.

Another straw is from Baltimore. In an advertisement in the March issue of the Review of Reviews, on page 79, of the advertising section, Mayor James H. Preston urges as one reason why manufacturing plants should locate in that city, the following:

"The disposition of the authorities to be reasonable about tax assessments and the co-operation of banks and the city officials. Machinery and tools are exempt from all taxation."

DOINGS IN MINNESOTA.

St. Paul, Feb. 26.—Friday afternoon, before a large audience in the house chamber, the tax committee held a public hearing on the bills introduced into the senate by Senator Richard Jones, of Duluth, and several others, and into the house by Representative Indrehus and about a dozen more.

These bills materially reduce taxes on all farm crops, machinery, cattle and household goods; all merchandise and fixtures; all manufacturing material, machinery and finished products; and on all buildings, structures and improvements in and upon land, including the value of clearing, drainage and fertilizing.

Former Governor John Lind made a very vigorous speech in favor of the general principle involved in these bills, and strongly urged legislation in this direction.

He showed how the present system penalizes the working farmer and encourages the speculator in farm lands; how the city business man and home owner are fined by taxation while the owner of vacant lots is encouraged by low taxation.

These bills, Governor Lind insisted, would relieve the situation.

The entire hearing was very interesting, and Governor Lind rose to a high level of eloquence and earnestness when he declared that we must look at all such questions in the broad light of the general good.

"All will be benefited, some more than others, it is true," said Governor Lind, "but all who labor and produce; all who would build up and improve, all who are engaged in useful service, these will be benefited. Only the land monopolists will be injured, and they have no claim to consideration. They are employing no labor, but are preventing employment by holding lots and lands at a prohibitive price. They are producing no wealth, but are preventing others from producing.

"They are building no homes, opening no farms, starting no industries, but are hindering and preventing all these by forestalling the land and holding it out of use."

Mr. Armson and Mr. Lord, of the Minnesota Tax Commission, strongly favored the principle of the bills; but pointed out certain practical objections that in their opinion could easily be overcome.

Senator William A. Campbell, of Minneapolis, told the story of how he was fined by a tax of more than $60 per year because he built a bungalow; while the four vacant lots lying next to his home, that in summer were covered with weeds and unsightly rubbish and in winter were left with the sidewalk covered two feet deep with snow, were only taxed $10 each.

"Now isn't this a good way to encourage home-owning?" asked Senator Campbell.

Mr. Marwin, of the committee, urged the favorable consideration of the bills for the reason that they would employ labor and help the workingman.

"A vacant lot employs no workmen, but when we force the owner to improve, he must hire workmen," said Mr. Marwin.

"Higher taxes on vacant lots will force them into use, set labor at work, increase the number of homes and raise the general level of prosperity."

Mr. Indrehus, of the committee, strongly favored the bills, because, he said, they would make it easier for those who take up land in the country, fit it for permanent usefulness, and raise food for the people.

"No country can long endure whose rural population are renters," said he; "no country can long endure where landlordism flourishes. And the bulwark of landlordism is low taxes on land values and high taxes on industry."

ACTIVITY IN MISSOURI.

Missouri Single Taxers are fortunate in securing the services of Carl Brannin as field secretary. Mr. Brannin has been an able and active worker in Dallas, Texas, and in Cincinnati. He goes to Missouri to work for the amendment proposed by the Homestead Loan and Land League. This amendment abolishes all taxes on industry except liquor taxes, and does not prohibit income and inheritance taxes for special purposes. It provides that

"All public revenue for State and local purposes shall be derived from a tax on the value of land, exclusive of improvements. Mines, franchises and rights-of-way of all public service utilities operating under public grants shall be deemed to be property in land and the value thereof shall be assessed and taxed accordingly."

It also provides a loan fund for home-seekers.

The headquarters of the Homestead Loan and Land Company are at 305 Massachusetts Building, Kansas City. The provisional officers are Frank P. Walsh, president; William P. Harvey, secretary, and Charles A. Sumner, treasurer. The executive committee consists of Vernon Rose, chairman; Charles S. Ousley, William Marion Reedy, Dr. E. R. Curry, P. J. McCann, Harlan E. Read, Judge James M. Rea, Frank P. Walsh, John Woodhead, W. J. Adames, E. L. Miller, F. J. Engleman, Roland C. Marr, W. W. Scott, Charles A. Sumner and William P. Harvey.

HOUSTON STANDS BY PASTORIZA.

Once again has Houston vindicated Pastoriza and the Houston Tax System. This system, let it be said, is not Single Tax, but a step in that direction. Improvements are assessed at 50 per cent of their value; cash in bank, household goods and some other forms of personal property are exempt, and land is assessed at full value.

This year Pastoriza ran for mayor. There were three candidates against him, but the one picked by the landed and other privileged interests as the man to beat Pastoriza was Judge Cornelius W. Robinson. The vote was by the preferential system and resulted as follows:

Name of Candidate	No. of 1st Choice	No. of 2nd Choice	No. of 3rd Choice	Total
Andral Vann.....	2,246	1,658	373	4,277
Wm. Masterson.....	395	801	774	1,971
C. W. Robinson.....	4,273	707	233	5,213
J. J. Pastoriza.....	5,539	548	203	6,290

In the campaign Pastoriza announced openly that if elected he would use the power and influence of his office to secure a constitutional amendment that would let Houston adopt the Single Tax.

The following account of the campaign is by J. B. Cochran of Houston:

> Never in the history of municipal politics in Texas has a campaign, backed by an unlimited slush fund, been waged with as much venomous vilification, mendacity and vituperation by the interests behind Judge Robinson as the campaign just closed. Every means conceivable was employed by them to defeat Pastoriza. Ridicule, abuse and misrepresentation in their skillful but unscrupulous hands developed into a fine art, but for once the people of Houston could not be and were not fooled. They triumphantly returned that Single Taxer, known as the father of the Houston Plan of Taxation, because they knew his honesty, his broad views and his ability to serve the people well.
>
> The two most prominent papers in the city, the *Post* and the *Chronicle*, exhausted the English language in words of vilification. Mr. Pastoria had only one paper, the *Press*, an afternoon paper.
>
> **The Houston Post said editorially, prior to the election: "To have it known to the world that a Single Taxer was elected Mayor of Houston would destroy confidence of the monied men outside of the State in Houston, and that the term of Pastoriza would set the city back many, many years, and that it would drive foreign capital away, and that it would be many years before the city would be able to recover from the blight generated by his handling of the city's affairs."**
>
> **Robinson's special argument against Pastoriza was that "he was of Spanish descent; that the people of Texas had fought to rescue Texas from the Spanish yoke, and, by the eternal Gods, they did not propose to have Mr. Pastoriza re-establish the Spanish yoke." The appeal to race prejudice, like all other appeals, was made in vain, and today we have the most competent man available in the City of Houston for the position of Mayor.**

OREGON'S GRADUAL PROGRESS.

In spite of the rejection of the Single Tax amendment in Oregon, the campaign of education has affected even the legislature. That body has submitted a constitutional amendment allowing classification of property for taxation. The adoption of that amendment will help to clear the way for Single Tax.

What the Oregon legislature has submitted is practically the same as was submitted two years ago by the legislature of South Dakota on the recommendation of Governor Byrne, who offered the following reasons therefor:

"Land which was not created by and does not exist because of the labor of any of us, and the value of which is increased and, it may be said, largely created, by virtue of improvement resulting from the labor and enterprise of the entire community, might wisely be taxed on a different basis than some other classes of property, the creation and use of which may be a special benefit and service to the community, adding, perchance to the value of the property and especially to that of unused land nearby. * * * A person should not be penalized by extreme tax exactions for improving his town or neighborhood, adding by his thrift and industry to the value of all surrounding property and especially increasing the value of unsightly, unoccupied ground in the vicinity. The farmer should not be penalized because, by intelligent industry and thrift, he improves, beautifies and makes habitable and attractive the acres he holds. * * * Per contra, we should not offer reward in the way of tax immunity to him who gives nothing of value or advantage to the community, contributes no new wealth by labor or service, but only holds unused land for the increased value which the thrift and industry of the community will surely add to it as time goes on."

At the same time Governor Withycombe of Oregon said in answer to a request for an opinion on Governor Byrne's message:

"In theory the argument sounds attractive."

He seems to have progressed enough now to favor the same practical amendment for Oregon which Governor Byrne asked as a means of putting in effect his attractive theory.

Oregon Single Taxers may well feel encouraged.

CORRECTING THE CALIFORNIA REPORT.

The February Bulletin is misinformed in its statement: "Another amendment has been proposed by J. H. Griffes, Herman Kuehn, Lona Ingham Robinson and Edgcumb Pinchon who disagree with the Equity League."

The amendment referred to was proposed by The Great

Adventure, the name given to the combined radicalism of the nation to abolish land monopoly—beginning in California. More than one hundred and thirty thousand men and women in California signed the Demand for The Great Adventure amendment during the summer of 1916. On November 7, 1916, more than a quarter million voters endorsed it. Immediately after the election The Great Adventure amendment was submitted to some two hundred Single Taxers, among whom are tax experts and lawyers of nation-wide repute, in order that The Great Adventure measure might be simplified and strengthened and made to conform to the words of Henry George.

Is it fair; is it just—that you present your comment in such form as to give the impression that The Great Adventure amendment was drawn by way of disagreement with "the Equity League?" The Great Adventure bill, strengthened and simplified as stated, was published before the Equity Taxation league was formed. That association was supplied with a copy of it in our letter of January 11, 1917. in which, for the reasons therein stated, we declined an invitation to be represented at the Tax Conference called by the Home Rule League. Below is a copy of our letter of January 11, 1917, which may be trusted to correct your fallacious chronology.

Yours truly,
HERMAN KUEHN.

Copy of letter signed by four members of the administrative council of The Great Adventure:

January 11, 1917.

DEAR HOME RULERS—Answering your circular letter which invites to a Tax Conference at San Francisco under the auspices of the Home Rule in Taxation League, we thank you for the copy specially addressed to The Great Adventure and in good faith send you our best wishes for your commendable work. All agitation that attracts public attention to the terrible evils of land monopoly is praiseworthy and will always have our approval.

We have, however, our special work before us and cannot undertake to divide our energies.

The Great Adventure, as you know, came into being for the specific and openly-avowed purpose of trying to enact a Single (one) Tax measure. It will not deviate from that course, nor do we think it wise to confer formally as to the wording of its Single (one) Tax measure for 1918 with those who are opposed to such a measure and especially with those who opposed our previous bill, Number 5.

We have sought the advice of all active workers for No. 5, and have particularly requested and received the counsel not only of Judge James G. Maguire, but of many Single Tax lawyers and experts before finally adopting a successor of Number 5—a copy of which we enclose.

It is a simpler form, you will notice, and we believe it presents no feature or wording to which anyone who approves of a Single (one) Tax can possibly object.

In all personal friendliness, with only good wishes for your work, however different it may be from ours, we are,

Sincerely yours,
(Signed) Luke North, Edgcumb Pinchon, Lona Ingham Robinson, Herman Kuehn.

Space requirements compel omission of some non-essential parts of the foregoing letter.

We might reply to the criticism of The Bulletin, but prefer to set an example of the way some needless and irritating controversies ought to be avoided. In regard to California affairs, all that need be said is that union, even on a defective measure, is better than a split accompanied by fine arguments to show superiority of one measure over another.

CONSTITUTION OF NATIONAL SINGLE TAX LEAGUE OF THE UNITED STATES.

1. The name of this organization shall be the National Single Tax League of the United States.

2. Its object shall be the furtherance of Single Tax.

3. Its membership shall be those who enroll.

4. There shall be a National Committee, consisting of members receiving the votes of two hundred or more members of the League. Such votes shall be in the form of continuous, assignable, transferable proxies.

5. The National Committee shall elect a National Chairman, each National Committeeman voting the number of proxies which he holds.

6. The National Chairman shall have full executive power, shall choose his own advisers and hold office until his successor is elected.

7. The National Committee shall have power of initiative and referendum on the motion of any National Committeeman and each National Committeeman shall vote the number of proxies held by him.

8. This constitution may be amended by the action of the National Committee.

DENVER.

The Denver Single Tax Club sends the League the following, clipped from a local paper:

Petition Repudiated by Single Tax Club.

Members of the Denver Single Tax Club state that a petition is being circulated in their name asking for an amendment to the city charter to provide the application of the Single Tax. The club disavows any connection with the petition and says that it has no intention of supporting it.

According to E. H. Burdick, secretary of the club, and J. H. Heinmann, president, the petition and the objects of the plan are entirely contrary to the principles of their club.

Officers of the Colorado Single Tax Association disclaim all knowledge of the petition, until publicly announced, and say no meeting was called or held; that defeat is inevitable, should signatures sufficient to put the proposition on the ballot be secured; and that such a campaign at this time will unnecessarily jeopardize a victory in Pueblo, where plans have been made for a campaign. Inquiry shows the feeling of the rank and file of Denver Single Taxers to be that the local situation is very unfavorable, no precinct or district organization to bring out the vote; that the public mind is not in a receptive mood, and so obsessed with war hysteria, that they do not think seriously upon matters of infinitely more vital concern at this time.

We offer all this as a reply to the many inquiries that have come to us from those who have been asked to contribute to a Denver campaign fund.

A SUGGESTION.

"It is desirable that the Massachusetts Single Taxers should be well represented on the National Committee of the National Single Tax League and therefore that they should concentrate their votes as far as possible on a single individual.

"The Executive Committee of the Massachusetts Single Tax League have consequently decided to recommend to the membership of the League that they cast their votes for Prof. Lewis J. Johnson. A card for this purpose is enclosed and any previous vote you may have cast will be cancelled by this vote of later date.

"Neither a pledge nor a subscription is a necessary qualification for voting.

"Alex. MacKendrick, Secretary."

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The Bulletin

BLYMYER BUILDING
ORGAN OF THE NATIONAL SINGLE TAX LEAGUE
S. DANZIGER, EDITOR
[PRICE 10c PER YEAR]

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

Volume 1 | Cincinnati, Ohio, April. 1917 | Number 4

THE ELECTION

Additional votes received since the March Bulletin was issued show the election of Prof. L. J. Johnson and Daniel Kiefer, as members of the National Committee, in accordance with the constitution.

The following have received 25 votes and over:

Prof. L. J. Johnson	272	Frank Stephens	71	Surg. Gen'l Wm. C. Gorgas	40
Daniel Kiefer	236	Lincoln Steffens	65	Herbert S. Bigelow	32
Frederic C. Howe	166	Wm. Marion Reedy	62	Henry P. Boynton	28
Frank P. Walsh	130	J. J. Pastoriza	58	Benj. Doblin	27
Otto J. Cullman	115	Jackson H. Ralston	50	Harry H. Willock	26
Mrs. Alice Thacher Post	114	W. S. U'Ren	49	Bolton Hall	26
Benj. J. Salmon	100	Bishop C. D. Williams	48	C. H. Ingersoll	25
Mrs. Joseph Fels	89	Louis F. Post	41	Alex. Y. Scott	25
Warren Worth Bailey	85				

THE TOTAL VOTE CAST, 2,288.

Although the two who have received the required 200 votes are now qualified to assume the power conferred on a national committee, it is clear that a body so small was not contemplated, and that the spirit of the constitution would be observed, and a representative committee of proper size installed, by regarding as elected all receiving 25 votes or more. Such change can be formally made in accordance with the constitution, since the eighth section gives the National Committee power to amend the constitution.

It is hoped that the twenty-five above named will attend a meeting at Mrs. Fels' headquarters, 122 East 37th Street, New York, and according to the expressed preference of the majority, on either Sunday or Monday, May 6th and 7th, or one week later, May 13th and 14th.

The meeting will be open to all who feel an interest in the work of the National Single Tax League and the action of its newly-elected National Committee.

Fuller information can be had by inquiry of Daniel Kiefer, Cincinnati, Ohio.

CONCERNING MISCELLANEOUS SOLICITATION.

When the Joseph Fels Fund was created the first circular sent out contained a suggestion that all who had money to give for Single Tax work should put it therein. This was said to save Single Taxers from the annoyance of solicitation for financial aid from a number of miscellaneous quarters. The circular asked that all such requests for aid be referred to the Commission which would pass upon them. But this suggestion caused so many protests and so much criticism, that it was eliminated from later circulars, and nothing to that effect has been mentioned in any letter of the National League.

As a result of this omission it seems that some contributors to the National Fund are receiving requests for aid, some of which are to help propositions which it did not seem expedient to the Provisional Committee to help, and others for propositions which have never been submitted to it. Naturally the solicited ones are annoyed.

The League cannot prevent anyone from asking for contributions. But all solicited should bear in mind that one of two things must be true concerning the matter solicited for. It has either been submitted to the committee and failed to meet its approval, or it has not been submitted. If it has been submitted it has been rejected after consideration. The committee does not claim infallibility, but still it has more information on which to base a decision than is usually at the command of the individual solicited. If it has not been submitted, then it ought to be, if it is a matter deserving consideration. In either case the committe is always ready to inform any league member, whether or not it has already passed on a matter for which aid is asked. And this information should be obtained before responding.

GOOD FOR THE MINERS.

The United Mine Workers of America in session at New York on April 14, adopted resolutions urging upon Congress the repeal of the constitutional provision for apportionment of direct taxes and the levying of a tax on land values to meet all expenses of the war.

Evidently the miners see how land monopoly bars them out of jobs, keeps wages down, and puts up the cost of living. Single Taxers may well feel encouraged at this latest evidence of the spread of truth.

PROGRESSIVE RUSSIA.

"The question that for several reasons will be foremost in Russia in the next few years," said the Count, "will be the land problem. The peasants have a very clear and firm idea regarding the commonwealth nature of land value, and it is very probable that a system of land taxation will be inaugurated. Not the single tax—at least not at this time—but looking in that direction. Universal suffrage is at hand, but woman suffrage—not yet."—From an interview with Count Ilya Tolstoy, son of Leo Tolstoy, in the Christian Science Monitor.

Will Americans allow Russia to beat the United States in establishment of economic justice?

UNITY FIRST.

Mrs. Lona Ingham Robinson sends a communication beginning as follows:

Your comment in March Bulletin on Herman Kuehn's letter contains one astounding sentence: "In regard to California affairs all that need be said is that union, even on a defective measure, is better than a split accompanied by fine arguments to show the superiority of one measure over another." Be it known right now that The Great Adventure needs no "fine arguments" with which to go to the people. It does not apologize for Henry George even to interested spectators and to helpers outside the state. Let those proposing the defective measure keep on explaining.

What advantage can accrue from union of those who want Single Tax as a means to abolish land monopoly (the combined radicalism of America), with those who offer an obviously defective bill—one utterly inadequate to benefit the toilers of the world? None except to the interests that have some reason for preferring a defective measure.

Now the phrase "even a defective measure" and "my country right or wrong" are out looking for each other. They are long separated twins.

The rest of the letter is devoted to matters aside from the point raised, and would moreover require about a column of space. On reflection, Mrs. Robinson will see that to urge unity in a righteous cause, even with imperfect weapons, is not the same thing as "my country, right or wrong."

It is not for outsiders to decide which measure Californians should agree upon. The practical effect of the two measures published in the February Bulletin may be explained. The Equity League's measure would compel the raising of all local revenue (which acquire about 90 per cent of all taxes paid in the State), to be raised from land values only. The Great Adventure would compel the same. The measures would have different results only in the raising of the remaining 10 per cent of revenue, the part that goes to the State. The Equity League's proposal would allow the State's revenue to be derived from taxation of franchise values, corporations and inheritances. The Great Adventure would compel the State to raise its 10 per cent from land values also and would abolish the franchise tax, together with the tax on corporations and inheritances.

In any other State than California, it is safe to say that Single Taxers would be wild with joy at the prospect of enacting either measure into law, regardless of such objections as are being urged by the partisans of each. In any other State they would probably feel very bad if the possibility of getting either measure would be jeopardized or destroyed by a fractional controversy.

A union on either measure is better than a split accompanied by fine arguments to show the superiority of one measure over another.

NO REACTION IN EDMONTON.

The City of Edmonton, in western Canada, raises its local revenue by taxing land values only. This has proven a burden to local land speculators. So they got together and succeeded in inducing the city council to pass a resolution asking the Alberta legislature to permit the city to take a step backward and tax improvements.

One member of the council, Alderman Kinney, refused to help the land speculators. Instead he went before the legislature and showed the true meaning of the request, with the result that that body refused to grant it. Edmonton land speculators had better let go of their vacant lots, if they do not want to use them.

DISCOVERY OF THE VACANT LOT.

The vacant lot has at last been discovered by our conservative friends. Single Taxers knew of its existence long ago and have been trying to get their fellow citizens to see it. They were usually told that there were no vacant lots and that no one wanted to use them anyway. But now that disuse of so much land has made the food problem an acute one, the possibilities of vacant lot cultivation are being recognized by those who have hitherto been blind. The Department of Agriculture, Governors of States, mayors of cities and most conservative of civic organizations are beginning to urge use of vacant land for raising food. Farmers are being urged to raise bigger crops in spite of the fact that the State laws require that they be taxed for so doing. Very little has yet been said about abolishing taxes on industry and still less about forcing land into use through taxation of land values. So Single Taxers must let no chance escape to make these points clear. Take advantage of the opportunity while it is here.

SOME OF BAILEY'S GOOD WORK.

"What It Is and Why We Urge It," and "The Crime of Poverty," by Henry George, were put in the Congressional Record by Congressman Warren Worth Bailey.

They can be had in franked envelopes, by addressing this office.

A TYPICAL LAND MONOPOLIST.

The Calgary, Alberta, Nuteracker, of March 16, contains the following:

The following is a letter from an absentee Landlord in reply to a request that his lots be used by a resident of Calgary for garden purposes. It speaks for itself—grammatically and patriotically. The Ground Hog is a funny animal.

Mr. R. Easknell
your Letter at hand of 7th April

Jerusalem. Queens
County N. B.

1916

you Wanted to know in your Letter if you Could Dig up and plant Some potatoes in my Lot as if I am know Resining in Jerusalem queen County and the Adams & Bond Co Real Staters has the Looking after it for me and if I Catch you Without my Consent to let you do So I will Give you the fill Extent of the Law as if I Should Give you a Chance to dig up my Lots you propley would Like to get Some clame on them & know they Belong yo me and When I Get me price for them I am Agoing to Sell

Yours Very
Resptecfully,
DUNCAN G. DOUGLAS.

Atlantic City Conference
See May Bulletin

SINGLE TAX SOCIALISTS.

The first plank under "general demands" of the new platform unanimously adopted by the National Socialists' Convention at St. Louis last Saturday, April 13th, reads:

"Taxation to be raised from graduated taxes on incomes and inheritances, and from site values."

The Socialist Party of California has endorsed the proposed amendment of the Equity Tax League, and further resolved that the tax on land values be increased sufficiently to provide a fund for municipalization of all public utilities.

WALLIS IN WISCONSIN.

Louis Wallis, who has toured Wisconsin as lecturer of the American section of the Joseph Fels International Commission, addressed the legislature at its public hearings on the Nordman Home Rule in Taxation Bill, resulted in much newspaper publicity, as well as in giving the legislators something to think over.

A few samples of newspaper headlines concerning the meeting follow:

NORMAN TAX BILL HEARING

Louis Wallis of Fels' Commission Speaks for Measure.

SEES SINGLE TAX COMING REFORM

Speaker Here Says Present System Builds Up Landed Aristocracy.

UPHOLDS SINGLE TAX AT HEARING

Nordman Urges Amendment As Aid to Development of North; Realty Men Oppose Act.

ARGUE LAND TAX

Nordman Defends Plan to Exempt All Else.

Whenever there is occasion to secure a legislative hearing on similar bills, there should be similar publicity.

THE WAR REVENUE PROBLEM.

Now that the nation is at war the question of meeting war expenses must be met. Shall those who own the United States bear the financial burden of its defense, or shall the cost be laid upon those who already pay in rent for whatever benefits they derive from government? One or the other must pay. Which one should?

The answer to this question seems self-evident. Our legislators should be made to see it. It should not come about that the historian who writes about the prospective war must say of it what Henry George said about the Civil War:

> **The wealth expended in carrying on the war did not come from abroad or from the future, but from the existing wealth in the States under the national flag, and if, when we called on men to die for their country, we had not shrunk from taking, if necessary, nine hundred and ninety-nine thousand dollars from every millionaire, we need not have created any debt. But instead of that, what taxation we did impose was so levied as to fall on the poor more heavily than on the rich, and to incidentally establish monopolies by which the rich could profit at the expense of the poor. And then, when more wealth was still needed, instead of taking it from those who had it, we told the rich that if they would voluntarily let the nation use some of their wealth we would make it profitable to them by guaranteeing the use of the taxing power to pay them back, principal and interest. And we did make it profitable with a vengeance.**

To prevent a recurrence of this mistake Congress should be urged to levy a direct tax on land values regardless of improvements. If instead of adopting the pay-as-you-go system, Congress should order a bond issue, the movement for a direct tax should go on just the same. The money to meet the bonds and pay the interest should be raised by a land value tax. In fact now is a good time to insist on a constitutional amendment to abolish the requirement that direct taxes be apportioned in proportion to population, so that there will be no obstacle in the way of uniform land value taxation.

But the first step necessary is to protest against attempts to put on consumption or production any part of the burden. It is bad enough that men will be called upon to suffer and die. The evil should not be added to by showing partiality to unearned wealth. The fortune of an Astor should be conscripted before his humblest tenant shall be compelled to risk his life.

And why should there be any trouble in inducing either Congress or the Administration to act in accordance with so plain a truth? There are members of Congress who already see it and may be depended upon to point out the truth to their colleagues. Then at the head of the War Department is Newton D. Baker, an avowed Single Taxer. Is it thinkable that he would tolerate a wrong so plain to him as conscription of men without conscription of all unearned wealth? Is it to be supposed that he will not welcome the opportunity thus thrust upon him?

All the fighting in this war need not be on the battlefield.

A PROPAGANDA SUGGESTION.

The best thing that Single Taxers can do now is to get out 100,000 circulars to read somewhat as follows:

> **The Single Tax on land values will:**
> **First, force unused land into use for crop production and business enterprise.**
> **Second, furnish revenue for carrying on the war without increasing the tax burden on the workers of the country.**

The suggestion is from Washington, D. C., and meets much favor, but a journalist of many years' experience comments thus:

> **You could do better putting ads in newspapers than by printing circulars. The latter are thrown away. Ads would catch more people --the people who'll be hit by the tax.**
> **If it were my personal money and job, I'd spend the whole fund right now in advertising, well written, showing how the Single Tax would help pay for the war and relieve industry.**
> **One hundred thousand circulars won't get any results; still I suppose you haven't the money.**
> **Might not a special fund for advertising be raised.**

We should like to hear from Bulletin readers on this.

For full information write the National Single Tax League, Cincinnati, Ohio.

TOLEDO'S GOOD SUGGESTION.

Resolutions adopted April 5, 1917, by the Toledo Single Tax Club:

Whereas, The United States is confronted with the problem of raising additional revenues.

Whereas, The income derived from the ownership of land has been estimated as being five billion dollars per year, and

Whereas, This income is due almost exclusively to the presence and activities of the American people; be it

Resolved, That we urge upon Congress the justice and expediency of taxing land values to secure the necessary additional revenues,

Resolved, That copies of this resolution be sent to Representative Sherwood, Senators Harding and Pomerene, the press, and Single Tax organizations throughout the country.

Single Taxers everywhere would do well to bring the suggestion of the Toledo organization to the attention of their congressmen and senators. The constitutional provision requiring direct taxes to be apportioned according to population should be repealed. A resolution to this effect is sure to be introduced and should be pushed.

A DENIAL FROM DENVER.

To the Editor: Denver, Col., April 2, 1917.

An item appeared in the March edition of The Bulletin with reference to the Single Tax amendment to the Denver City Charter, concerning which a large number of your readers request a statement.

The officers and 98 per cent. of the members of The Denver Single Tax Club and The Colorado Single Tax Association are a unit in support of the amendment to be voted upon May 15th, the remaining 2 per cent. believe that we should not vote on Single Tax at the coming election.

Sincerely yours,

BEN J. SALMON,
Secretary, The Denver Single Tax Club and The Colorado Single Tax Association.

OBITUARY.

State Senator **Edmund B. Osborne,** of New Jersey, died at his home in Montclair, on April 12, aged 52. Senator Osborne's services to the movement are well known. As a co-worker with George L. Record, James G. Blauvelt and other William Single Taxers, he did much to force the Republican party of New Jersey out of ultra-reactionary ways. In 1913 he was a candidate for the Progressive party nomination for Governor against Everett P. Colby. He did not get the nomination but he forced Mr. Colby to come out for home rule in taxation and other progressive policies. After the collapse of the Progressive party he returned to the Republican ranks and was nominated for State Senator in Essex County. He compelled the Republican State convention, and Governor Walter Edge to pledge themselves for home rule in taxation, franchise taxation and other reforms. His death now puts a stop to the efforts he was making to compel his party colleagues to redeem their promises.

Another old-time Single Taxer, who has gone, is **Reverend August Dellgren,** of Chicago. Mr. Dellgren was a minister of a prosperous congregation in the days when it was not exactly safe to preach economic justice. He did so nevertheless and lost his position. His enthusiasm was not dampened in the least. He was an active worker in the Delaware campaign of 1895-96, and in many campaigns since, where his work among Swedish voters had good results. Though constantly compelled to struggle with most bitter poverty, he found time nevertheless to edit and publish a Swedish Single Tax paper, which exercised an influence out of proportion to its small circulation.

PROGRESSIVE FARMERS.

"There is no more important matter before the Grange at the present time than the question of Assessment and Taxation."—W. N. Niles, Secretary State Grange at Lake Katrine, March 1, 1917.

The State Grange at Oneonta appointed a Committee to study the question of Taxation from a fundamental standpoint and report at the next annual meeting.

Ulster County Pomona at its March meeting at Lake Katrine, appointed a Committee to examine this question, collect data and report. This Committee was also instructed to request all the Granges in the county to assist in this work.

With the above facts before us, and with a desire to secure definite information on one phase of this subject, we have thought it advisable to confine our inquiry at the present time to two questions only, viz:

Do you favor taxation based upon the individual's ability to pay?

Do you favor taxation based upon the benefits society gives to the individual?

The undersigned therefore request you to appoint a Committee to carefully look into this matter, report their findings to the Grange, and have a vote taken on the questions submitted and return to us the number of votes on each question, together with as full a statement as possible of the various arguments advanced for arriving at their conclusion.

For the assistance of the Committee we would suggest the following publications:

Natural Taxation, by Thos. G. Shearman.

Why Should Agriculture Be So Unprofitable? by R. F. Beasley.

For the Farmer's Consideration, by C. B. Kegley, Master, Washington State Grange.

The first can be had in paper covers at 30 cents. The two last can be had in quantities for distribution, free on application to W. Trueman, Route No. 4, Kingston, New York.

(Signed) Wm. Trueman, A. W. Hoffman, I. C. Barnes, Committee on Taxation, Ulster County Grange.

STATEMENT OF THE OWNERSHIP, MANAGEMENT, ETC.

Of the Bulletin, published monthly at Cincinnati, Ohio, required by the Act of August 24, 1912:

Name of	Postoffice Address
Editor—Samuel Danziger	New York, N. Y.
Business Manager—Daniel Kiefer	Cincinnati, O.
Publisher—The National Single Tax League of the United States	Cincinnati, O.
Chairman—Daniel Kiefer	Cincinnati, O.

Known bondholders, mortgagees and other security holders, holding 1 per cent or more of total amount of bonds, mortgages, or other securities: None. Daniel Kiefer.

Sworn to and subscribed before me this 30th day of March, 1917.

Ed. F. Alexander, Notary Public.

(Seal) My commission expires January 11, 1919.

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The Bulletin

BLYMYER BUILDING
ORGAN OF THE NATIONAL SINGLE TAX LEAGUE

S. DANZIGER, EDITOR [PRICE 10c PER YEAR]

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

Volume 1 **Cincinnati, Ohio, May 1917** **Number 5**

Marking Progress

The meeting of the National Committee on May 13th marked an important stage in the development of the Single Tax movement. It is the first time in the United States that a representative national body has met, the members of which were regularly chosen by the votes of Single Taxers throughout the United States, at an election in which it was possible for every one in sympathy with the movement to participate. All national gatherings hitherto have been conferences of individuals, most of whom had no authority to represent any one but themselves. These conferences have been important, had much to do with pushing the movement forward, and have made the present organization possible. That a national organization so long desired and attempted has at last been accomplished, is in itself a sufficient answer to those pessimistic friends who persist in the claim, in spite of a mass of evidence to the contrary, that no progress has been made. Much still remains to be done, to be sure, and it will be the business of the National League to secure all the co-operation and assistance it can in getting it done.

Synopsis of the Meeting

At its meeting on May 13, the National Committee took action as follows:

1. Elected DANIEL KIEFER National Chairman.
2. Made active membership, carrying the right to vote, dependent on contribution of at least one dollar a year to the League.
3. Endorsed conduct by the Chairman of an official organ and publicity bureau and approved of an organization and lecture bureau.
4. Decided against further cash contributions to local political campaigns.
5. Left to chairman, subject to approval by the committee, location of national headquarters.
6. Disapproved proposed changes in regard to The Bulletin, and left with the chairman and advisory committee decision on matters concerning the official organ.
7. Approved continuation of the Press Bureau as heretofore.
8. Approved circulation as propaganda matter of the Crosser bill for federal taxation of land values.

A more complete account of the meeting is published elsewhere in this issue.

The Atlantic City Conference

The Great Adventure Conference at Atlantic City on April 13, 14 and 15, resulted in formation of a separate national organization to push the Great Adventure Campaign. This action caused secession of the opposing minority, some of whom had signed the call for the conference, on the assurance that its object was not to take sides in the California controversy. The new organization's provisional officers are William J. Wallace, president; J. H. Griffes, vice-president; James H. Dix, secretary, and Charles H. Ingersoll, treasurer.

Now Watch Maryland

By a vote of 35 to 10, the electors of Columbia Heights, Maryland, approved on May 9, of raising local revenue by taxing land values only.

A vote on the same day in the village of Somerset on a similar proposition resulted in a tie.

To Circulate the Crosser-Bailey Bill

Many are the letters to the National League urging publicity for Federal Single Tax Bill, drawn by Warren Worth Bailey and introduced in Congress by Robert Crosser. The bill itself may be dry reading, but as soon as Mr. Crosser will have the opportunity to explain it, we may be sure that his address will leave nothing to the imagination. That will be a chance for propaganda, not only for the bill itself, but for the principle on which it is based. That idea has commended itself to the National Committee at its recent meeting as the best of all publicity schemes suggested.

Why the Delay

This issue of The Bulletin has been unavoidably delayed on account of the National Committee meeting.

Partial Record of Progress

A friend suggests reproduction in one article of all resolutions favorable to Single Tax adopted since January 1, 1916, by influential organizations outside of the Single Tax movement, and also all opinions publicly expressed by prominent individuals. Lack of space makes impossible a literal compliance with that request, but a few chronological notes may be given:

1916.

January 8—Birmingham, Alabama Trades Council demands change in tax laws so as to put 75 per cent of taxation on land values.

February 21—National Executive Committee of the American Federation of Labor endorses Oregon's proposed land and loan amendment.

March 10—Committee on Industrial Relations endorses Crosser bill.

March 14—Lieutenant Governor Norbeck, of South Dakota (now Governor) declares for exemption of improvements from taxation.

March 15—Taxation Committee of Fall River, Massachusetts Chamber of Commerce reports condemning taxation of indutry and the "ability to pay" theory. Recommends tax on land values only.

March 29—Democratic State Convention of Maine, demands classification of property for taxation to exempt thrift and industry.

March 31—Mayor Curley, of Boston, urged assessors to increase land value assessments in order to compel improvement.

April 26—Texas State Federation of Labor endorses Single Tax.

June 9—North American Synod of Reformed Presbyterian Church in session at Chicago, declares "perpetual proprietorship of God in the land" and urges recognition thereof in our economic system.

June 11—All Minnesota Development Association in session at St. Paul, favors increasing exemption of personal property and assessment of improvements at a lower rate than land values.

June 19—National Ornamental Glass Manufacturers, in session at Milwaukee, declares taxes on improvements harmful to industry, low assessment of lands encouraging withholding from use, and urges its executive committee to investigate and report on proposed remedies.

June 19—Methodist Conference of Canada, at Toronto, declares that "the earth is the Lord's," denounces land speculation, and resolves "that vast values created by the people should not go into the pockets of individuals."

June 28—Farmers' Non-Partisan League of North Dakota with platform declaring for exemption of improvements on farms from taxation, gains sweeping victory at Republican primaries.

September 10—Rhode Island Federation of Labor endorses home rule in taxation in order "to exempt labor products from taxation and to increase the rate upon land values."

September 21—Missouri State Federation of Labor unanimously endorsed the proposed Homestead Loan and Tax Amendment.

October 2—Central Labor Union of District of Columbia endorses land value taxation for local purposes.

October 14—California State Federation of Labor endorses pending Single Tax amendment.

October 19—The Jackson, Mississippi Issue, personal organ and mouthpiece of Governor Billbo, declares unanswerable arguments advanced in favor of Houston (Texas) system of taxation.

October 20—Farmers' National Congress, at Indianapolis, urged adoption of a graduated land value tax.

December 8—Maryland State Grange, in session at Easton, recommends study of the Single Tax, for action at next session.

December 8—Farmers' Convention, at St. Paul, recommended to all northwestern states the improvement exemption laws of Western Canada.

December 13—Farmers' Educational and Co-operative Association of the State of Washington, in session at Spokane, demands "a tax on the unearned increment through the increase in land value."

December 14—Nebraska Farmers' Congress, at Omaha, condemns general property tax and urges constitutional amendment to "permit passage of modern tax laws."

December 20—North Carolina Farmers' Union, at Raleigh, urges a higher rate of taxation on lands held out of use.

1917.

January 4—Governor Bickett, of North Carolina, in his inaugural address, declares it the duty of the State to help producers of wealth and that "there can be no government for the many while the lands belong to the few, for the history of the world teaches that the men who own the land will rule it."

January 12—Arkansas State Senate passes resolution for constitutional amendment to place a graduated tax on large land holdings.

February 23—Ex-Governor John Lind, of Minnesota, urged adoption by the Legislature of bills to untax improvements.

February 23—Houston, Texas elects Joseph J. Pastoriza, Mayor, on Single Tax issue.

March 30—North Dakota Legislature passes bill taxing land values at higher rate than improvements.

April 14—Authorized representatives of the United Mine Workers of America, in session at New York, urged direct federal taxation of land values, to discourage speculation and bring about disposal of lands to those willing and able to use them.

April 16—Secretary of the Interior, Franklin K. Lane, warned private owners of unused land benefited by Government reclamation works, that the land may be confiscated, on the principle that "no one is entitled to that which he does not use."

April 19—Countess of Warwick, owner of 23,000 acres, calls upon England's landed aristocracy to surrender voluntarily and without compensation, their titles to the state. "It is no justice," she says, "that calls men to fight for the land and leaves it in the hands of a fraction of those who fought."

April 27—Rotary Club of Syracuse, New York, decides to investigate the Single Tax.

May 9—Columbia Heights, Maryland, votes for Single Tax.

Denver Result

Out of 96,000 registered voters in Denver, 20,566 voted against the proposed Single Tax amendment to the city charter, and 5,453 in favor. To have good results from a campaign it is absolutely essential that it be backed by united effort.

Missouri's Opening Gun

The first number has appeared of **"Land and Labor,"** the new monthly publication of the Homestead Loan and Land League of Missouri. It is issued from 307 Massachusetts Building, Kansas City, and its editor is Carl Brannin, whose splendid work in Ohio and Texas assures good results in his new field. The leading article is by Frank P. Walsh, and among other stirring matter is "The Call to Arms," which is reproduced in part:

> The war is on in Missouri against poverty, against child labor, against the exploitation of men and women. Privilege is to be attacked at its base. Its seat of power and advantage is to be captured and its power to oppress the people ended. Land monopoly is to be destroyed through the simple weapon of taxation. Homes for the homeless, the land for the living will be made a fact.
>
> This call has been sent out by a group of high-visioned men with the courage to dare large things for humanity. To the tenant farmers, to the men in the shops and mines, to the small business men, to those of the professions, to the clerks, to all the working men and women of Missouri this is a message of hope and joy. Theirs is the power to change

the present system of injustice to one of righteousness and fair play for all. Will they respond? Will they use their power? We believe they will.

Two measures have been drafted which embody this idea. One provides that each person shall contribute to the expenses of the community in the form of taxes according to the land value he may own and that houses, barns, live stock, stocks of goods, the products of industry shall be free, provided that no change shall be made in the liquor tax laws and that income and inheritance taxes may be levied whenever the people may choose. The other demands the establishment of a Homestead Loan Fund which will make it possible for men and women to borrow as much as $3,000 at 3% interest on long time for the building or purchase of a home or farm.

To give this sentiment for a free earth definite form, an organization known as the Homestead Loan and Land League has been formed and provisional officers chosen.

* * * * *

Will you join with them, reader of these lines? Will you enlist in this the greatest war of all, the war to release the land of Missouri to the people of Missouri, the war to abolish poverty, the war to make our slogan of "homes for the homeless, the land for the living," a reality.

A Futile Harmony Conference

To bring about a settlement of differences between California Single Taxers, a meeting was arranged at Chicago on May 2, attended by representatives of the Provisional National Committee, the Chicago Single Tax Club, Mr. Charles James, representing the California Equity League and Mr. James H. Griffes, of the Great Adventure group. The meeting failed of its purpose, neither side consenting to offer concessions which the other would accept. The only course left open to the National League is therefore to keep hands off until the factions decide to unite. Individuals, sure to be solicited for aid to one side or the other, can bring their influence to bear in behalf of harmony. Good will and harmonious co-operation between workers are essential to victory. The best results are to be obtained by confining effort to places where these exist.

Hyattsville Redeemed

Hyattsville, Maryland, decided on May 19, to apply Single Tax locally by a vote of **75** to **26.** It is the second time in its history that the town has taken this action. Hyattsville is the home of **Jackson H. Ralston.** As long ago as 1892, he carried on a campaign which resulted in election of a town council pledged to raise all local revenue through land value taxation. The ordinance was passed and steps taken to apply it. Then the land speculators got busy and took the question into the courts. The lower court decided favorably to the Single Tax, but the Supreme Court held otherwise. Thus, Hyattsville, though it has the honor of being the first community in the world to endorse the Single Tax principle, was denied the right to apply it. Now after many years the constitution of the State has been amended, home rule in taxation allowed, and another campaign carried on by Ralston results in resumption by Hyattsville of the progressive position, which 25 years ago it was compelled to relinquish. Hyattsville has done well.

Referendum Invoked

The constitution allows any National Committeeman to call a referendum of the committee. Mr. Frank Stephens has availed himself of this right in the following letter:

ARDEN, DEL., 19 May, 1917.

DANIEL KIEFER, ESQ.,
Chairman, National Single Tax League.

DEAR MR. KIEFER:

Believing that the end does not justify the means, that the securing of a just system of taxation does not justify the waging of war, and that democracy can not be established through militarism, I ask a referendum of the National Committtee, as provided for in the seventh section of the constitution, upon the following resolution:

"Resolved, That the Single Tax should not be proposed or advocated by the National Committee as a means of furnishing revenue to carry on the war."

I desire this referendum with reference to the great number of requests you have received that you should take advantage of the present intense interest in taxation to present our cause. I believe the National League can carry on a timely, vigorous and effective propaganda for our great moral reform as the only way to open opportunities, raise wages, lower living costs and increase food supplies. But I oppose the abandonment of our proper neutral position by the acceptance and approval of war involved in our proposal to raise revenue to carry it on.

Yours sincerely,
FRANK STEPHENS.

An Opposition Argument

Two reasons may be mentioned why Mr. Stephens' proposition should not be adopted:

First. Wars are the result of economic injustice. If we refuse to take advantage of any opportunity to expedite removal of what causes them, we necessarily postpone abolition of war and share to a far greater degree than Mr. Stephens would avoid, the guilt of bringing them on.

Second. Mr. Stephens' suggestion virtually means that Single Tax agitation must be suspended during war time. Every governmental expenditure, whatever its immediate purpose may be; helps directly or indirectly to carry on the war. All public revenue at present is war revenue. To act consistently in accordance with Mr. Stephens' motion would be to serve notice on predatory interests, that any time Single Tax agitation gets too hot for them, they can stop it by bringing on a war. We would simply add to the inducements such interests already have for getting us into war.

From the point of view of pacifism and abhorrence of war, the proposition should be rejected.

Members of the committee will please take note and send in their votes.

The Constitutional Change

The decision of the committee to make voting members of all who pay $1.00 a year or more does not affect, of course, the election recently held. But since an election is possible any time that a sufficient number of voters may desire one, it is advisable that those who have enrolled without contributing anything, fit themselves to become voters, if they desire to participate in a future election. The contribution carries with it, not only voting membership, but the right to receive The Bulletin for one year.

Who Can Break This Record?

April 16, 1917.

National Single Tax League, Cincinnati, Ohio:

Gentlemen—I enclose five more membership cards.

Now why in thunder don't all the Single Taxers go for their friends and go for the mob also with membership cards? They can get 'em. It affords an excellent opportunity to preach Single Tax. I'd rather have ten members at a dollar each than one ten-dollar member. A campaign for members diligently fought to the end would get us at least 20 percent of the voters of this State. That would be 200,000; that would give us $50,000 a year for Single Tax in this State alone, if only one-fourth paid. We don't need greater opportunities. We need grace to live up to our present opportunities.

Yours, R. W. STIFFEY.

* * *

Midland, Pa., April 27, 1917.

Single Tax League, Daniel Kiefer, Chairman:

Dear Sir—I am for the militant campaign for war revenues from land tax. I am for anything that will direct attention to our great reform. Take every excuse and opportunity to keep the drums beating and the flags flying in the Single Tax campaign.

Just now the greatest opportunity to forward the Single Tax and to preach it is to solicit members for the National Single Tax League. Every worker in the land should belong to it. It is our duty to preach this gospel to every creature.

But the opportunities to work and write for the Single Tax are so numerous they are bewildering.

I enclose another batch.

Very truly yours, R. W. STIFFEY.

* * *

Midland, Pa., May 7, 1917.

Mr. Daniel Kiefer, Chairman, Cincinnati, Ohio:

My Dear Sir—I am sending you the names of seven more recruits. There is nothing to this. It's easy. Anybody can do it. Haven't found a man who disputed any argument or defended land monopoly. The people are hungry for this gospel.

I sometimes think that Single Taxers are too reserved, exclusive, high-toned and intellectual. They are a superior set of fellows, no doubt of it, but they realize it too fully themselves and stand aloof from the common man. "They enjoy their religion so much they want to make a close monopoly of it." Let them correct this tendency and step down from their pedestal, mingle with the common people and have a little Single Tax picnic with them; an informal affair, not an elaborate banquet, comradship beats speeches and literature and all kinds of high-brow methods; what Single Taxers need is more simon-pure **practical** democracy.

Yours, R. W. STIFFEY.

* * *

May 8, 1917.

Daniel Kiefer, Chairman, Cincinnati, Ohio:

My Dear Sir—I enclose nine cards, signed by Italian workingmen of this place. These signatures were secured by Frank D'Amico, a very intelligent and progressive Italian. He is a shoemaker.

Now he did not ask them for pledges. Frank is heart and soul for this Single Tax idea and understands it fully. He explained it to his countrymen who signed these cards. I know a number of them and know them to be independent thinkers.

As for the pledge I feel sure all of them will, on an appeal to them by Frank and myself, give at least $1 a year. I will look after this part of it.

This is the fight of the common people.

Yours, R. W. STIFFEY.

Crosser's Good Work

Congressman Robert Crosser, of Ohio, has re-introduced the bill for federal taxation of land values, presented in the last Congress by Warren Worth Bailey. To make it constitutional the bill provides for apportionment among the States in proportion to population. Statisticians may claim that such a distribution is not fair, but since it is the fairest that the constitution allows, and is much fairer than no land value taxation at all, these statistical objections need not be taken into account.

Of course the constitution should be amended, but we must not give aid and comfort to the enemy by refusing to work for obtainable measures, until a constitutional amendment has been put through.

Congress Crosser deserves commendation. If there were a majority to follow his lead the country would be in far better condition.

In the meantime let every member of the House be urged to help, first in compelling the Ways and Means Committee to make a favorable report on Crossers' bill, or at least to report it out, so that a vote may be taken on it, and second to vote for it. Many congressmen have a habit of promising to support a measure "should it come to a vote," but say nothing about helping it to get to a vote. Constituents should keep after such members.

For Benefit of Congressmen

Dr. C. J. Lavery, of Aberdeen, South Dakota, has written to the congressmen and senators of his State giving them much needed advice and information. His letter will serve as a model of what every congressman, senator and State legislator should be told:

My Dear Sir—Now is the time for efficiency in public office, as elsewhere. Don't let greed and selfishness use this war for the purpose of making millionaires and paupers after the war.

Ground rent of land in the United States is over $6,000,000,000 annually. That belongs to the whole people and you should take it for public expenses instead of taxing directly or indirectly, the necessities of the poor.

Look this up. DO IT NOW. You have been commissioned by the people to do just such things as this. This is YOUR DUTY. Do it. Get busy at once. You know how.

See that this war is run and paid for by business methods strictly. Get the money that belongs to the whole people and use it to pay THEIR BILLS.

National Committee Meeting

A meeting of the Committee of the National Single Tax League was held at the headquarters of the American section of the Joseph Fels International Commission, 122 E. 37th Street, New York City, Sunday, May 13, 1917.

The meeting was called to order by the chairman, Daniel Kiefer.

Members of committee present: Daniel Kiefer, Professor Lewis J. Johnson, Frederic C. Howe, Otto Cullman, Mrs. Alice Thacher Post, Mrs. Joseph Fels, Warren Worth Bailey, Frank Stephens, Harry H. Willock, Bolton Hall, William Marion Reedy and Benjamin Doblin. There were also present: Don Stephens, Samuel Danziger, Stoughton Cooley, Stanley Bowmar, Professor Earl Barnes, Mrs. Daniel Kiefer, Mrs. S. Danziger, Miss Mona Green, and Miss Frieda Mylecraine.

The chairman announced that Louis F. Post and Bishop C. D. Williams had declined their election as committeemen.

Dr. Howe said that the recent election under the constitution resulted in but two persons receiving the required number, Daniel Kiefer receiving 303 votes and Professor Johnson, 283 votes. Therefore, the National Committee decided that, subject to further revision, anybody receiving excess of 25 votes, be a member of the committee and that committee was now organized for business.

Mrs. Post was elected chairman of the meeting; Professor Lewis J. Johnson elected secretary. Miss Green was authorized to assist Professor Johnson as recording secretary.

A motion was made and carried that this body now proceed to the election of the National Chairman.

Mr. Bailey nominated Daniel Kiefer.

Mr. Kiefer explained his intention to leave Cincinnati, and the possibility of his location at Arden, Delaware. He further urged a different choice of chairman if the committee considered the possibility of such a move on his part as one that would interfere with his usefulness. The committee decided to proceed with the election first and discuss headquarters afterward. There being no further nominations, a vote was taken, resulting in election of Mr. Kiefer by the following vote:

Yeas: Prof. Johnson, Howe, Cullman, Mrs. Post, Mrs. Fels, Bailey, Reedy, Willock.

Not voting: Daniel Kiefer, Frank Stephens, Bolton Hall.

In accordance with Article V, of the constitution, each committeeman cast as many votes as he had received at the election.

There was considerable discussion in regard to the National headquarters. Mrs. Fels and Professor Johnson thought that it would be detrimental to the movement to remove National headquarters there. Further discussion developed that Arden, being six miles from Wilmington, Delaware, with satisfactory transportation facilities, the headquarters could easily be placed in that city. A tentative expression of opinion was taken on the question of whether the committee would consent to location at Arden, should that be necessary to retain Mr. Kiefer's services.

It resulted:

Yeas: Prof. Johnson, Howe, Cullman, Mrs. Post, Mrs. Fels, Bailey, Willock, Stephens.

Nays: Daniel Kiefer, Reedy.

Absent: Doblin.

Not Voting: Hall.

It was then moved that the question of location of the headquarters and official designation of the Single Tax Committee be deferred to the afternoon meeting.

A motion was made that an amendment to clause No. 3 of the Constitution, read as follows: Active members who alone may vote to be those who pay $1.00 or more per year.

Yeas: Kiefer, Johnson, Howe, Cullman, Mrs. Post, Mrs. Fels, Bailey, Stephens, Reedy, Willock, Doblin.

Not Voting: Hall.

Mr. Willock proposed:

That all money subscribed for the organization and not specified for a particular fund at time of subscription be used wholly for the work of the League as ordered by the National Committee.

The vote was:

Yeas: Johnson, Howe, Cullman, Mrs. Fels, Bailey, Reedy, Willock, Doblin.

Not Voting: Daniel Kiefer, Frank Stephens, Bolton Hall.

Nays: Mrs. Post.

The following resolutions were made and unanimously passed:

That this body endorses as activities of the chairman the conduct of an official c[illegible]nd a press and publicity bureau.

That we approve an organization and lecture bureau for the purposes of enrollment and obtaining funds.

That the enrollment be left in the hands of the National Chairman.

Mr. Stephens proposed:

That until otherwise voted this League make no cash contribution to local political activities. Seconded by Dr. Howe.

The vote was:

Yeas: Kiefer, Johnson, Howe, Cullman, Mrs. Post, Mr. Bailey, Stephens, Willock, Reedy, Doblin.

Absent: Mrs. Fels.

Not Voting: Hall.

Adjournment for lunch was made at 1 o'clock.

At 2:15, when the afternoon session began, a motion was passed that the matter of selection of location of headquarters should be referred to the National Chairman, subject to approval of the National Committee, and the following resolution was offered:

Wilmington is acceptable to this committee as headquarters of the National Single Tax League.

The vote was:

Yeas: Johnson, Howe, Cullman, Mrs. Fels, Bailey, Stephens, Reedy, Willock, Doblin.

Not Voting: Kiefer, Mrs. Post, Hall.

Mr. Kiefer reported to the committee his selection of the following persons for his Advisory Committee: Frank W. Garrison, Bolton Hall, Frederic C. Howe, C. H. Ingersoll, Professor Johnson, Frank Stephens, Jackson H. Ralston, Lincoln Steffens, Otto Cullman, Harry H. Willock.

Mr. Kiefer also reported on finances.

Mr. Willock proposed:

That provided we can arrange for two pages a month in The Ground Hog, to be edited by The Ground Hog staff and devoted to the National Single Tax League, and each issue to be distributed to the full membership of the National Single Tax League, that The Bulletin be discontinued. Seconded by Mr. Cullman.

The vote was:

Yeas: Willock, Cullman.

Nays: Kiefer, Johnson, Howe, Mrs. Post, Mrs. Fels, Bailey, Stephens, Reedy.

Absent: Doblin.

Not Voting: Hall.

Dr. Howe proposed:

The appointment of a special committee by the National Chairman, to handle the publication of an official organ, and the policy to be pursued as to the publication or a substitute publication. Seconded by Prof. Johnson.

The vote was:

Yeas: Kiefer, Johnson, Howe, Cullman, Mrs. Post, Mrs. Fels, Bailey, Stephens.

Nays: Reedy, Willock.

Absent: Doblin.

Not Voting: Hall.

The chairman named as the committee, Messrs. Willock, Reedy and Bailey. The appointees contended that their locations in widely separated places made action on their part difficult and urged a different selection. The chairman then named Mrs. Joseph Fels, Mrs. Alice Thacher Post and held in reserve the third appointment. Mrs. Post asked to be excused from serving. On further discussion the point was raised that no special committee was necessary, since the chairman, with his Advisory Committee, could handle the matter. Motion was then made to refer the whole subject to the chairman to settle as he and his advisers might decide, subject, as all other action, to the approval of the National Committee. Carried without opposition.

It was moved that present payment to the Single Tax Review be continued as now until the first of the year, involving, thereby, no further responsibility after that time, and that the editor be so notified. Unanimously carried.

It was moved that the Press Bureau be continued as heretofore. Mr. Reedy and Mr. Bailey declared they had found it helpful in conduct of their papers.

The vote was:

Yeas: Kiefer, Johnson, Mrs. Post, Mrs. Fels, Bailey, Stephens, Reedy, Willock.

Nays: Howe.

Absent: Doblin.

Not Voting: Hall.

Carried.

Dr. Howe offered a resolution that the committee believes the Crosser bill for the enforcement of direct tax on land values as revenue measure is good material for publicity and the chairman is authorized and directed to exploit it for publicity purposes.

The vote was:

Yeas: Johnson, Howe, Mrs. Fels, Bailey.

Not Voting: Kiefer, Mrs. Post, Stephens, Hall.

Nays: Cullman, Reedy.

Absent: Willock, Doblin.

Carried.

Mr. Cullman moved that the committee order for distribution one million copies of the bill for federal taxation of land values, introduced in the 64th Congress by Mr. Bailey of Pennsylvania, and reintroduced in the present Congress by Mr. Crosser, of Ohio. Objection was made to the number to be ordered as required by the resolution, and Dr. Howe moved to amend so as to declare the bill good material for publicity and to authorize the chairman to distribute any quantity he might see fit.

A substitute was offered by Mr. Stephens, declaring that in the judgment of the committee the Single Tax should not be advanced as a means for securing revenue to carry on the war, or to meet deficits due to the war.

The substitute was put to a vote and rejected, as follows:

Yeas: Howe, Mrs. Post, Stephens.

Nays: Johnson, Kiefer, Cullman, Mrs. Fels, Bailey, Reedy, Willock.

Absent: Doblin, Hall.

The Howe amendment to the Cullman resolution was then adopted and the amended resolution carried as follows:

Yeas: Johnson, Howe, Mrs. Fels, Bailey.

Not Voting: Kiefer, Mrs. Post, Stephens, Hall.

Nays: Cullman, Reedy.

Absent: Willock, Doblin.

The committee then adjourned.

A public meeting was held in the evening, presided over by William Ryan and addressed by members of the committee present and Harry Weinberger, Alexander Law, A. C. Pleydell, Grace Colbron, and Luke North.

CONSTITUTION OF THE NATIONAL SINGLE TAX LEAGUE OF THE UNITED STATES.

(As amended by the National Committee on May 13)

1. The name of this organization shall be the National Single Tax League of the United States.

2. Its object shall be the furtherance of Single Tax.

3. Its membership shall be those who enroll. Active members who alone may vote to be those who pay one dollar or more per year.

4. There shall be a National Committee, consisting of members receiving the votes of twenty-five or more members of the League. Such votes shall be in the form of continuous, assignable, transferable proxies.

5. The National Committee shall elect a National Chairman, each National Committeeman voting the number of proxies which he holds.

6. The National Chairman shall have full executive power, shall choose his own advisers and hold office until his successor is elected.

7. The National Committee shall have power of initiative and referendum on the motion of any National Committeeman and each National Committeeman shall vote the number of proxies held by him.

8. This constitution may be amended by the action of the National Committee.

HJ 5 1917
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The Bulletin

BLYMYER BUILDING
ORGAN OF THE NATIONAL SINGLE TAX LEAGUE
S. DANZIGER, EDITOR [PRICE 10c PER YEAR]

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NATIONAL COMMITTEE

DANIEL KIEFER, CHAIRMAN, 77 BLYMYER BUILDING, CINCINNATI, OHIO

WARREN WORTH BAILEY
HERBERT S. BIGELOW
HENRY P. BOYNTON
OTTO CULLMAN
BENJAMIN DOBLIN
MRS. JOSEPH FELS
SURG. GEN'L WM. C. GORGAS
BOLTON HALL
FREDERIC C. HOWE
C. H. INGERSOLL
LEWIS J. JOHNSON
J. J. PASTORIZA
MRS. ALICE THACHER POST
JACKSON H. RALSTON
WM. MARION REEDY
BEN J. SALMON
ALEX. Y. SCOTT
LINCOLN STEFFENS
FRANK STEPHENS
W. S. U'REN
FRANK P. WALSH
HARRY H. WILLOCK

Special Crosser Bill Fund

One thousand dollars apiece have been contributed by Harry H. Willock, of Pittsburgh, and Otto Cullman, of Chicago, to a special publicity fund for the Crosser bill. John F. Thomas, Wilmington, sent in $117.00 collected by him at Wilmington, Delaware. This bill provides for federal taxation of land values. It is drawn in the form to meet the objections of those who would otherwise quote the direct tax provision of the Constitution. It can be shown without trouble to be superior to any other revenue measure now before Congress.

To educate the public in regard to it, advertisements are being published, one of which is as follows:

WAR WITHOUT TAX
on Food, Labor or Industry

Will you think or pay? The Nation creates all land values—justice demands their use for National Defense—not for private gain. Tax on land values alone with no other taxes whatever will provide entire annual national budget—even five billion dollars. Will force idle land into use. Increase crops. Stimulate industry. Reduce taxes for 95% of the people. Will not raise prices or reduce production.
Booklet free. NATIONAL SINGLE TAX LEAGUE, Cincinnati. Dept.

This is practical propaganda work. Messrs. Willock and Cullman should not be allowed to bear the entire expense. At least $4,000 or $5,000 is needed to do the work properly. Who will join with them?

Oregon Shows Progress

On June 4th, the voters of Oregon approved by 9,000 majority, a constitutional amendment allowing classification of property for taxation. This opens the way for legislation in the Single Tax direction. In 1912 the Anti-Single Taxers, led by Charles H. Shields, based their arguments on the assertion that all classes of property should be taxed alike. They issued a pamphlet entitled: "Single Tax Exposed," in which this view of the matter was definitely taken. But the voters now see the fallacy of this position. Farmers of Oregon, like the farmers of North Dakota, have approved a definite step toward Single Tax.

Tell Your Congressman

The House of Representatives has passed the Kitchin bill to raise $1,800,000,000 additional revenue. At least $1,000,000,000 of this, and perhaps $1,500,000,000, will be additional burdens on industry and enterprise. The only big landowners who will be called upon to pay will be those who are using their lands. The Senate Finance Committee has shown little disposition to change the bill for the better. And at the same time the very Congressmen and Senators who support the monstrosity, profess concern about the high cost of living and the food shortage. The Crosser bill deprives them of any excuse for voting this additional burden on the people. Write to your Senator and Congressman.

Notice

In writing to your Senator and Congressman about the Crosser bill be sure to state its official number, H. R. 4024. That will help them to identify it. Every Single Taxer should write his Congressman and Senator. A line or two will do—to call their attention to the bill, and let them know that many of their constituents favor the Crosser bill.

The Referendum

Committeemen have been slow to vote on the referendum invoked by Frank Stephens. The responses so far are: Yes, Frank Stephens, casting 76 votes. No, Ben. J. Salmon, 106 votes; Harry H. Willock, 40 votes; Daniel Kiefer, 303 votes; Alex Scott, 25 votes; Wm. S. U'Ren, 51 votes.

A number of league members have written in comment on the proposal, all so far disapproving.

More Progress

Attention has been called to some omissions from the Partial Record of Progress in last month's issue. These are:

1. Action taken by the Manufacturers' Association of New Jersey, declaring present tax system unsound, and demanding abolition of personal property tax, gradual reduction of taxation on buildings and increased taxation of land values.
2. Endorsement of the Single tax by the Equity Co-Operative Exchange of North Dakota.
3. Action of the Nova Scotia legislature abolishing the personal property tax reducing taxation of improvements 25 per cent and increasing taxation of land values.
4. Adoption of Single Tax for local purposes by the city of Sydney, Australia.
5. Adoption of Single Tax for local purposes by the city of Nictheroy, capital of the State of Rio de Janeiro, Brazil, similar action by the city of Rio Janeiro and prospective following suit by other Brazilian localities.
6. The message of Governor Abraham Cornejo of the State of Salta, Argentina, urging the legislature to abolish taxes on crops and increase them on land values, saying further: "Our present tax system penalizes industry and thrift and encourages the owners of land in holding it idle."

Of course, with all these omissions supplied, the record is by no means complete. So much is being done that we are apt to lose sight of some things.

Additional signs of progress are the following:

1. Action by the California State Federation of Labor, in April, endorsing the proposed amendment of the Equity Tax League, providing as follows:

   "Section 3. On and after January 1, 1919, all personal property, except the franchises of public service corporations, shall be exempt from taxation thereafter to be levied.

   "On and after January 1, 1920, all improvements on land shall be exempt from taxation thereafter to be levied, but the value of land and the value of such franchises shall not be so exempt.

   "Provided that Sections 11 and 14 of Article XIII of the Constitution shall not be affected hereby in so far as they concern State revenues.

   "All provisions of Article XIII of the Constitution in conflict herewith are hereby repealed.

   "This amendment shall be self-executing."
2. Action by the Texas State Federation of Labor urging adoption of Single Tax by the State, especially in view of prospective taxes on industry about to be imposed by Congress.
3. Recommendation of C. B. Kegley, master of the Washington State Grange, in opening the session of that organization at Wenatchee on June 5. He said:

   If the Federal Government, backed by the State Governments, will, as a war measure, place a tax of from three to five per cent on all land in cities, villages and country, in proportion to their unimproved values, without any tax on improvements, and on all land, whether improved or unimproved, the problems, both of feeding the nations and financing the war, will be solved and a permanent prosperity for all will be guaranteed.

   It is said that there are Constitutional limitations in the way of such a plan. Not in an emergency like this. Is the Constitution of this great democratic Republic to be made a barrier to our feeding the Nations and financing the war as only a democratic people should? Is the American Constitution to be made a bulwark behind which in this hour of the world's need the worst of all monopolies and special privileges can intrench itself? God forbid. And, farmers of Washington, it will be impossible if President Wilson is the great man and far-seeing statesman we believe him to be. A proclamation by him, appealing to the Nation for the power to meet the issue in this way would be instantly responded to, the Congress would pass the necessary legislation, and the Governors of at least the required two-thirds of the States would see that their legislatures ratified the act. This is democracy, and I appeal to you, representatives of the farmers of this State, to arrange for the strongest possible support of nation-wide action—nay, let me say world-wide action—along these lines.
4. Action of the Toronto Central District of the Canadian Methodist Church on May 30, as follows:

   Be it resolved that we affirm our belief that every effort should be made in our churches to arouse the consciences of the people, so that they will be led to bring to bear such influence on the legislatures, as will effect such a reform, that every man will be encouraged to put his land to the best use for honest production, and that the temptation to use land for extortion will be removed.
5. Editorial declaration by the St. Louis Post-Dispatch, on May 30. The Post-Dispatch is one of the nation's great dailies. Under the ownership and management of Joseph Pulitzer it prospered until its proprietor became able to buy the New York World. There is said to be still some connection between the two papers. The Post-Dispatch said:

   The food crisis has brought the world to a keen realization of the value of land and the evil of land monopolization. It has made the question of land cultivation acute everywhere. . . . In the United States there are 254,945,589 acres of unappropriated and unreserved public lands. We may set aside most of the land as unavailable on account of surface location and lack of roads or other transportation facilities. Some of it may be available. On the other hand, according to the 1910 census, there were 400,346,575 acres of unimproved farm lands. These lands are either parts of farms that are unimproved or are fertile farm lands held in an unimproved state for speculative purposes. The greater part now are undoubtedly speculative holdings. Add to these unimproved farm lands held for speculation the vast acreage of valuable lands in cities and their suburbs, unused and unimproved, which are held for speculation, and we have a domain for cultivation which, with capable labor, would supply ample food for the world's need. . . . . Why not tax the unearned increment of landlords, who neither toil nor spin, but draw their riches from the labor of others? Why not levy sur-taxes on unused lands, which would make it impossible to hold them out of use for speculation. Taxes on land values and surtaxes on unused land would supply all the revenue the Government needs without injury to or check on business and improvements, and without burdening labor or increasing the hardships of the earners of moderate salaries. It would do more—it would lift the burdens from industry, commerce and improvements and thus reduce the cost of living. It would reduce the cost of food by opening a vast acreage of unused lands and encouraging production. Congress may not levy direct taxes on land, but it can tax land through state apportionments. We are overlooking the greatest source of unburdensome taxation and the greatest cause of limited production and high living cost. The war and the food problem should awaken us to the truth about land.
6. The Danish government has introduced a bill in parliament providing for a landed application of Single Tax principle. If adopted, as seems probable, public lands will be leased to settlers in small tracts. They will be charged rental in accordance with value, but will not be taxed for their labor. The land will not be sold. The Government has enough public lands for 3,000 small farmers.

To Whom To Write

Besides writing to your own Congressman concerning the Crosser bill, write also to the members of the Ways and Means Committee, to which the bill has been referred. These are:

Claude Kitchin	George F. O'Shaunessy
Henry T. Rainey	John F. Carew
Lincoln Dixon	George White
Cordell Hull	James R. Mann
John N. Garner	Nicholas Longworth
James W. Collier	J. Hampton Moore
Clement C. Dickinson	William R. Green
William A. Oldfield	Augustus P. Gardner
Charles R. Crisp	Joseph W. Fordney
Guy T. Helvering	

Farmers For Land Value Taxation

On May 20, the Farmers' Institute, of Potter County, Texas, adopted the following resolution:

"Resolved, That the Farmers' Institute of Potter County, Texas, do recommend that all rental values of vacant lands and such others as are not put to their best use, be, as are the soldiers, conscripted into service of the government while in this unprecedented emergency. And that we recommend as to methods for the easiest, cheapest and fairest, as has been demonstrated in many localities, the annual taxation of every parcel up to its full rental value, and the exemption from taxation of all improvements and personal property belonging to the user."

The resolutions further state that but 2½ per cent of the lands in the Texas Panhandle are in cultivation, but "are being held for prospective values, which greatly obstruct settlement and the production of war supplies and the raising of war revenues."

These Texas farmers add their demands to similar demands of the Washington State Grange, the Farmers' Non-partisan League, and other progressive farmers' organizations. That is also the position of the Grain Growers' Association of Canada.

And yet there are Congressmen who refer to alleged opposition of the farmers as an excuse for opposing the Crosser bill for federal taxation of land values.

RESOLUTIONS.

By the Texas State Federation of Labor.

The heavy hand of Fate is laid upon us. Our country is at war for humanity and it devolves upon every citizen to render the greatest possible service within his power.

WHEREAS, Congress in order to meet the extraordinary needs for revenues wherewith to wage this war, has imposed a heavy burden of Federal taxes upon the people, and

WHEREAS, These taxes will in large measure be added on to already overburdened labor, and

WHEREAS, The burden of taxes for local needs of State, County, City, and School already falls most heavily on wealth production, therefore be it

Resolved, That it is the immediate duty of the citizens of Texas to remove all taxes from labor values and place them on land values in order to lighten the load on the backs of labor; to force idle land into its normal use, thus encouraging greater production and thereby accomplish the double purpose of placing the tax burdens where they belong and increasing the supply of food; and be it further

Resolved, That copies of these resolutions be sent to the Senators and Representatives of Texas in Congress, the members of the State Legislature and to the press of the State for publication.

Statistics and the Crosser Bill

Objection has been raised against the Crosser bill for a Federal land value tax. Its provision for apportionment among the States in proportion to population, as the Constitution commands, is the cause. Statistics show that land values per capita vary considerably in different States. According to these figures, land values in South Carolina average $200 per head, while in New York State they average $900.

Statistics are not always reliable or accurate, but let us assume that these are. Let us waive discussion as to whether it would not be to South Carolina's advantage to bear a proportionately greater share of land value taxation, and examine a little further into these statistics.

The greater part of South Carolina's share of land value taxes under the Crosser bill, would not be paid by those engaged in useful industry.

South Carolina is an agricultural State. The census shows that 285 per cent of its population is rural. The census also shows 60 per cent of its farmers to be tenants. It shows furthermore that 55 per cent of its farm lands are unimproved. Improved farming lands worked by their owners constitute but 21 per cent of the entire farming area and 25 per cent of these are mortgaged. Moreover statistics show that only 23 per cent of all families in the State own their homes unencumbered. It is easy to see that South Carolinans would be called upon to pay but a small part of the taxes which the Crosser bill would put on South Carolina land values. There is no reason why it should arouse their opposition, even though they do not see that a tax on land values is a benefit, regardless of ownership.

As to New York, it is not likely that the big landowners of that State would relish the alleged leniency of the Crosser bill. More than half of the $200,000,000 apportioned to it would fall on New York City, since it has more than half of the State's land values. That would double the land value taxes now paid by the Astors, Goelets, Rhinelanders and similar owners on their New York City holdings. Something similar would take place in the suburbs containing the magnificent estates of the Rockefellers, Goulds and others. The greater part of what is left of the State's apportionment would fall on the land monopolists of Buffalo, Rochester, Syracuse, Albany and other cities.

Those who would relieve industry of its tax burdens need not hesitate to push a land value tax bill because the Constitution requires unequal apportionment. If there is unfairness in that method, let landholders help to put through a constitutional amendment to allow equal division. In the meantime propaganda for the Crosser bill will show the need of such a change.

Political Economy In Universities

The pamphlet, "Single Tax and Sanitation," giving the views of Surgeon-General William C. Gorgas and of Professor Lewis J. Johnson, is being used in the political economy class at Princeton. Opportunities are growing in the universities for students in economic classes, to acquire a knowledge of political economy.

The Movement Wants You

The work of the League needs co-operation and support. Those who send in names and contributions do well. But there is a chance to do still better by rounding up the careless ones, who will never be heard from otherwise. If every community had such a worker as **Midland, Pa.,** possesses in **R. W. Stiffey,** we would soon have an organization which would get the Single Tax inside of twelve months. His plan is to call personally on Single Taxers and sympathizers, present them with a membership card to sign, and then to see that they send in their contribution. It is not a hard plan to put in operation. How many are ready to begin?

Are There Any More?

My hat is off to R. W. Stiffey, of Midland, Pa. His splendid work in getting membership and contributions for the League deserves imitation. I herewith enclose one that I have gone out and secured after being aroused by his letter.

NICODEMUS,
Buffalo, N. Y.

Mr. Stiffey's letters in the May Bulletin have reminded me of a neglected duty. I have little hope of beating his record but will do my best. I trust others will do better.

MRS. LEVITA WATKINS,
San Francisco.

All who have read R. W. Stiffey's interesting report of his successful work should be stirred into action. He has shamed me into doing more during the past week than I have done for six months before. May his tribe increase.

S. E. OLAFSON.

I have received several copies of The Bulletin for a number of years, and have received encouraging news all along the line of my single tax experience. The forming of the National organization, with the partial report of progress [illegible] a way to some beyond their expectations. * * * *

JOHN SHEPHERD,
Somerville, Mass.

AN INSTANCE.

BROTHERHOOD OF PAINTERS, DECORATORS AND PAPERHANGERS OF AMERICA

Mr Daniel Kiefer, Chairman, National Single Tax League of the U. S., Plymyer Bldg., Cincinnati, Ohio:

My Dear Mr. Kiefer—Enclosed is check for contribution to the National Single Tax League, the successor to the Jos. Fels Fund. We greatly appreciate the printed matter you issue and use much of it in the columns of the "Painter and Decorator," our official journal.

Very truly yours,
J. C. SKEMP,
General Secretary-Treasurer.

Lafayette, Ind.

June 1, 1917.

Mr. Daniel Kiefer, Chairman, Single Tax League of America:

Dear Sir—Enclosed find membership card and one dollar for membership for P. J. McLaughlin, Telegraph Department, Alaskan Engineering Commission, Talkeetna District, Anchorage, Alaska.

Yours truly,
DONALD MACDONALD,
Alaskan Engineering Commission.

Anchorage, Alaska.

A Badly Mistaken View

June 4, 1917.

Daniel Kiefer, Chairman, National Single Tax League, Cincinnati, Ohio:

Dear Sir—Finding that the management and declared policy of The National Single Tax League is hostile to the bringing forward of the Single Tax principle as a political issue, I am constrained to assert firmly that I will not contribute to the League's support.

The Single Tax has been preached now for thirty years as a propaganda of education, during which time our leaders have been consorting with the Democratic party to their contamination and the demoralization of their deluded following; and I think it high time for Single Taxers in general to awake to the fact that it is due to their cowardice in avoiding their duty of voting for what they believed in, and their supporting of the enemy for a mess of pottage in the shape of office for some of them.

If Single Taxers will not vote for the Single Tax, they do not deserve to get it, and those who argue against others for the purpose of preventing the recourse to the ballot, are guilty of treason to the movement and should be shunned as cowardly traitors or ignorantly harmful to the cause.

Yours fraternally,
ANTONIO BASTIDA.

New York City.

Spreading Light

Professor Lee Francis Lybarger, on the Chautauqua circuit in the West, sends the following encouraging news, and expresses his approval of the Great Adventure movement:

Fresno, Cal., May 23, 1917.

I know you are eager to learn as to what success I am making in presenting THE LAND QUESTION on the Chautauqua platform here on the western coast this summer. I have been delighted beyond expression with the results. We put in two weeks in Texas, a week in Arizona, and now about two weeks here in California.

My central theme is not the Single Tax but the Land Question. The great iniquity which I seek to destroy in every lecture delivered is Private Property in Land. This I am fighting in the open with every argument time permits me to wield. My propositions are the strongest and the most direct I have ever framed. I am daily declaring in the presence of the audiences numbering from 400 to 700 people that centralization in the ownership of land is the ultimate source of all abritrary and autocratic power. And that this holds no less of republics than of monarchies; that there can be no such thing as justice on this earth so long as land remains private property; that the ownership of the earth gives to man a power over his fellow man that is not relative but absolute so far as this life is concerned; that the ownership of land, when highly centralized, gives to its possessors the power to command and take all the wealth which the people produce from that land beyond the point of bare subsistence; that it violates the principles of the Fatherhood of God and of the Brotherhood of man; and, finally, and that it gives them the wealth produced by the toil of the millions without their rendering an equivalent, any service, in return; because no one, not even a god, could render an equivalent for the economic rent of land.

All these nightly truths I am declaring every day. My lectures are uninfluenced by local opinion and feeling. I never consult as to how it is and do not care. My mission in life is to declare the truth and the whole truth. I have had but two noticeably adverse audiences. And I sent them from the tent with their heads bowed in thought. All along the line the reception given to these truths touching on human life and human freedom has far exceeded my expectations.

Having thus presented the problem, I then state, "a man by the name of Henry George, a name throughout the sivilized world, has presented the only solution ever made that is at all adequate to the problem." I then state what that solution is, how it will work, and whom it will benefit. And this is always a positive revelation to my hearers. They "never so understood it." I believe the Single Tax will carry the next time it is presented in California. It would carry two to one in Texas if rightly presented, and the way to present it is to tell "the whole truth." No mincing of words. I met some of the men in the Great Adventure and am with them without reservation. A more courageous fight for a great truth was never made by any body of men. They are in the right and their method is right. It is the only way to win.

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The Bulletin

BLYMYER BUILDING
ORGAN OF THE NATIONAL SINGLE TAX LEAGUE
S. DANZIGER, EDITOR [PRICE 10c PER YEAR]

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NATIONAL COMMITTEE

DANIEL KIEFER, CHAIRMAN, 77 BLYMYER BUILDING, CINCINNATI, OHIO

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ALEX. Y. SCOTT
LINCOLN STEFFENS
FRANK STEPHENS
W. S. U'REN
FRANK P. WALSH
HARRY H. WILLOCK

NOTICE

The Chairman of the National Single Tax League will be located for the months of July and August at Arden, Delaware. This being in the Wilmington postal district, letters should be addressed "AUTO ROUTE A, ARDEN, WILMINGTON, DELAWARE."

The general office in Cincinnati is still in operation at the old location, and communications, such as requests for literature, etc., that do not call for the personal attention of the Chairman, should be sent there.

Crosser's Speech.

Congressman Crosser's address on his land value tax bill is on page **5181** of the Congressional Record of July **5**. Ask your congressman to send you copy of it, in leaflet form, now in preparation, and incidentally inform him of what you hope is his own position on the matter.

Mayor Pastoriza Dead.

JOSEPH J. PASTORIZA, mayor and former tax commissioner of Houston, is dead. His death, due to heart failure, occurred at his home in Houston on July 9. It is the greatest loss the movement has suffered since the passing of JOSEPH FELS.

Like TOM L. JOHNSON, Pastoriza accomplished things in his home city, which made it "A city set upon a hill," a model for others to imitate. As tax commissioner he instituted, in spite of constitutional obstructions, a sane system of taxation. His three campaigns for the office of tax commissioner were fought on the Single Tax issue. Each time he made clear that he stood for the entire Henry George program, and would do all he could, whether in office or out, to hasten its adoption. In his candidacy for mayor, he took the same stand. His election each time, by overwhelming majorities, made clear that Houston liked him all the better for his Single Tax activities.

The Houston plan of taxation has had its effect on other cities. In more than one place now, changes in the State Constitution are being anticipated by extra legal exemptions of labor products and heavier assessment of land values. And the movement for constitutional reform in Texas has been strengthened by Pastoriza's local work.

Though dead, his work will go on. Texas is wide awake on the land question and is certain to sweep away the obstacles to a free earth which an antiquated constitution presents. Much of the credit for this is due to Pastoriza. When the goal he sought shall be finally reached, though he will not be physically present, let his share in the victory be remembered.

Dr. Charles L. Logan.

A severe blow to the Chicago Single Taxers was the death of Dr. Charles L. Logan. Dr. Logan was a tireless worker, who devoted all the time he could spare from his professional duties to the cause. He was not only an able writer but had considerable skill as a cartoonist; much of his work along the latter line appeared in "The Public." He not only gave of his means while living, but he made provision in his will for continuing help after death. A life interest in his estate, of approximately **$5,000**, goes to his sister. Upon her death it will go to the Single Tax Endowment Fund, the corporation created under the laws of the District of Columbia, to receive such bequests.

The Referendum.

The referendum invoked by Committeeman Frank Stephens has resulted in rejection of the proposition. All members voting, with the exception of Mr. Stephens were opposed.

The Cartoonist Congressman

John M. Baer, just elected to Congress in North Dakota, by the Farmers' Non-partisan League, needs no instruction on taxation principles, if the cartoon drawn by him for the Non-partisan Leader of December 16, is any indication:

The cartoon is headed:

"Hi 'am A. Rube Slightly Shifts the Load of Taxes."

On one side a farmer and a land speculator are carrying between them on a pole a heavily laden pail labeled "Tax on Farm Improvements." The pail is shifted over to the farmer's side who is bent double by the load, while the land speculator trips lightly along swinging a cane with one hand and barely touching the pole with the other. He is saying: "It's quite clever on my part to shift the burden of taxation on the old rube." On the other side the pail, now labeled "Land Tax," is in the center of the pole. The farmer now walks erect with a happy expression on his face. He is saying: "Guess I'll take it easy for a while. He has his just proportion." The land speculators' expression has also changed. He evidently feels the heavier load and has a look on his face as though he were harboring bitter thoughts. Below the cartoon is the following statement:

> **"Land speculators and farmers—the former holding land idle for increase in price and the latter tilling it to make a living and furnish the world with food—pay the taxes on agricultural land. But the land speculator pays no taxes on IMPROVEMENTS, and so the burden is as illustrated in the first picture. When farm improvements are exempt from taxation, with a straight tax on the land only, the burden will be equalized as in the second picture."**

Mr. Baer was elected on a platform of many planks. His constituents may not be posted on Single Tax, but they resent the prospective action of Congress in putting war expenses on labor, while taking only a part of unearned incomes for that purpose. In the House of Representatives the new member from North Dakota can reply with authority, to the reactionary who begins to talk about the alleged opposition of the farmer to land value taxes.

Senators and The Land Question

At least four bills relating to the land question have been introduced in the United States Senate.

Senator Sheppard, of Texas, wants a commission to study the increase of rural landlordism and suggest a remedy.

Senator Borah, of Idaho, wants the government to take steps at once to reclaim the arid lands in the public domain.

Senator Phelan, of California, wants the lands that have been withdrawn from private entry leased to producers.

Senator Lewis, of Illinois, wants a federal tax put on all unoccupied lands equal to the amount now levied by the States.

The introduction of these bills show that the Senators are realizing the need of tackling the land problem. The fact that they are in such a mood, makes it all the more important that constituents call their attention to the right solution **They should be asked to study the Crosser bill, H. R. 4024.**

Watch Maryland

Another Maryland town has come into line, under the home rule provision of the constitution. This time it is Perryville, a manufacturing town at the mouth of the Susquehanna, 27 miles from Baltimore. The following circular by the town commissioners explains itself:

COME TO PERRYVILLE.

In order to build up the town; to induce settlers to locate here; and to make it an attractive and desirable place to live, the Commissioners of Perryville have passed an ordinance providing that all household goods, merchandise and other forms of personal property and all buildings and improvements of every kind shall be free of local taxes.

Hereafter the man who builds a house in Perryville will not have it levied on every year by the town as long as it stands; the merchant will not be assessed for his stock, nor the manufacturer for his plant. We want houses, stores and industries of all kinds, and propose to offer them every inducement.

Taxes will be levied on site values only.

WILLIS B. GORRELL,
GEORGE B. CAMPBELL,
HARVEY S. RUTTER,
July, 1917. Commissioners of Perryville.

In Massachusetts

The Constitutional Convention of Massachusetts is considering the following resolution, introduced by **Mr. Kerr, of Malden,** a member of the Massachusetts Single Tax League, which is backing the measure:

> **The legislative authority of the Commonwealth is hereby declared to have full power and authority and the several cities and towns of the Commonwealth are hereby given and granted full power and authority to impose and levy taxes upon the site-value of land within their respective jurisdictions, at a rate higher than that on other objects of taxation.**
>
> **The site-value of any tract of land is hereby defined for the purposes of this amendment as the fair cash value of said tract of land minus the value of all improvements, growing crops, orchards, and timber therein or thereon, and plus the additional value which said tract would have if no taxes whatever were to be levied upon it.**
>
> **The legislative authority of the Commonwealth is hereby declared to have full power and authority to abolish any or all taxes levied by the said Commonwealth except taxes upon the site-value of land, and to each of the several cities and towns of the Commonwealth, full power and authority is hereby given and granted to abolish any or all taxes levied by the said city or town except taxes upon the site-value of land.**

A public hearing on the measure was held on July 5, by the Committee on Taxation, which has it in charge. **Professor Lewis J. Johnson,** and **Mr. John S. Codman, president and vice-president of the Single Tax League,** delivered addresses, to which the delegates listened with evident interest.

Whatever the convention may decide to do with the measure, the resolution will prove valuable in presenting a correct and definite idea of the Single Tax.

For Pessimistic Friends

Impatient Single Taxers who persist in feeling hopeless concerning organized labor, organized business, or organized farmers, should study the partial record of progress in recent issues of the Bulletin.

Labor's progressive record is contained in the action of

The Trades Council of Birmingham, Alabama,
The Oregon State Federation of Labor.
The National Executive Council of the American Federation of Labor.
The Texas State Federation of Labor,
The Rhode Island Federation of Labor,
The Central Labor Union of the District of Columbia,
The Missouri State Federation of Labor,
The California State Federation of Labor,
The United Mine Workers of America.

These organizations have endorsed specific measures varying from partial exemption of improvements with increased land value taxation to total exemption and public appropriation of the entire rental value of land.

Business' record is in the action of

The Taxation Committee of the Chamber of Commerce of Fall River, Massachusetts,
The National Ornamental Glass Manufacturers' Association,
The Manufacturers' Association of New Jersey,
The Rotary Club of Syracuse, New York,
The Ohio Manufacturers' Association.

These organizations have taken a stand either for study of the Single Tax or have endorsed in different degrees, the principle of exempting industry and increasing proportionately the taxation of land values.

The farmers have a constantly growing creditable record.

The Washington State Grange,
The Fruit Growers' Association of California,
The Non-Partisan League,
The Farmers' National Congress,
The Maryland State Grange,
The Farmers' Convention at St. Paul in 1916,
The Farmers' Educational and Co-Operative Association of Washington,
The North Carolina Farmers' Union,
The Nebraska Farmers' Congress of 1916,
The Equity Co-operative Exchange of North Dakota,
The Farmers' and Laborers' Union of Texas,
The Farmers' Institute of Potter County, Texas,
The Canadian Grain Growers' Association,

Have all demonstrated that thinking farmers are realizing the wisdom and justice of partial or complete steps toward the Single Tax.

Let the pessimist study the record and furthermore take note of the fact that it marks but the beginning of a steady tendency, and he will change his tune.

A Local Example

An ordinance is pending in the city council of Little Rock, Arkansas, which would serve as an example to be followed elsewhere. It is to compel keeping in sanitary condition all vacant lots. City inspectors are to see that they are so kept, and the cost is to be raised by a tax on land values. The ordinance requires that lots be kept free from standing or stagnant waters, that weeds and other useless vegetable growth be kept cut, that no garbage or other objectionable matter be left thereon, and that all nesting places for vermin be removed. This makes it somewhat harder to keep valuable lots vacant. The ordinance was drawn by Alderman **J. P. Streepy,** with the co-operation of **K. P. Alexander.**

High Prices and Land Values

Since President Wilson has appealed to business men to keep prices down in war time, it is not amiss to call his attention to certain things which force prices up, regardless of the wishes of business men. One of these things is taxation of labor products. Congress is now passing a bill which puts a host of new taxes on industry, in addition to burdens already laid by existing federal and State laws. Another thing is land speculation. If the high cost of living were reduced tomorrow, and land speculation remain uninterfered with, land values would at once rise sufficiently to absorb all that would be saved by reduced prices. The very business men who had reduced prices would be forced to pay more rent.

Congress could do much to help business men to comply with the President's request, without loss, if it would substitute **the Crosser bill** for the revenue measure now about to pass. And the State legislatures could help by substituting land value taxes for taxes on labor.

There is a National Committee on the High Cost of Living, with headquarters at 320 Broadway, New York, which is ready to supply facts and figures bearing on this case, and which urges federal land value taxation as a remedy. **President Wilson** might help materially to make it easier for business men to follow his suggestion, if he would put his influence back of a measure of this kind. In fact the adoption of the measure would compel reduction of prices, through the force of competition. And it would also prevent land speculators from absorbing what has been saved, since by forcing into the market land now withheld, land prices would be steadied.

The Landlord's Toll

Before the war, the total current cost of government—National, State and Local—was about $3,000,000,000. In 1914, only $800,000,000 was secured by taxing land values, incomes and inheritances. The remainder—$2,200,000,000—was secured by taxes on labor and the products of labor. The manufacturer can shift most of these taxes, so that the payment of them by the consumers of the country limits their productive capacity and thus restricts business. During the war, taxes on the workers will probably be increased by $1,500,000,000 to $2,500,000,000 annually.

The present selling price of urban and agricultural land in the United States is approximately $72,000,000,000; of this $42,000,000,000 is agricultural, including the high priced land in the vicinity of the large cities which is classed as "farm land," and $30,000,000,000, urban. This is, of course, much less than its real value, as the taxes now paid on land values must be capitalized, and added to the present selling price to get the full value.

If the net ground rent be estimated at only 5%, the total net ground rent of the country, over and above taxes now paid on land values, amounts to $3,600,000,000. —From Brief of the Committee on High Cost of Living.

What is Your Opinion?

Mr. E. G. Harris, Havana, Cuba, remitting $100 on his subscription to the League for 1917, writes: **"The last Bulletin was worth $100."**

Literature

Propagauding Single Taxers who believe our main mission is to teach the gospel through the printed word, would be gratified to see the daily output of literature from this office. Express, parcel post and freight shipments, as many as 25 to 50 daily, to all parts of the United States, as well as other parts of the world—250 pounds to Mr. ————, a few days ago, at ————.

A new literature list is now in preparation, containing members of recent reprints of standard Leagues of the past and some later leaflets. While the League aims to make the literature department as nearly self-sustaining as possible, it never refuses to answer all calls for literature, whether paid for or not.

All Single Taxers should have literature handy and should send in names and addresses of those to whom they want literature sent.

Another Daily Sees The Light

The lecture on Monday evening by **Congressman Robert Crosser** on the subject of the Single Tax deserve a larger audience. It is time that more notice be taken of the success wherever tried of a tax on land values alone in place of our present multitude of burdensome taxes. Land differs from every other item taxed as property, for it is a portion of the earths' surface which we may not in a rightful sense claim to own, but only to occupy for a home or for purposes of production.

When land is held idle by the speculator who await the building of industries in the vicinity and the arrival of new homemakers the result is to give this speculator the benefit of the value which the whole community has created. The Single Tax would attempt to take for the benefit of the State this unearned increment.

Perhaps it is too much to hope that the adoption of this principle of taxation would result in the elimination of slums and the even distribution of wealth, but it is certain that it would tend in this direction. The present burdens levied on production would, at any rate, be done away with and the necessity for continual returns of income and property which makes liars of otherwise honest men abolished. The cost of collection would be reduced to a minimum and complete justice eventually worked out.

The process of adjustment to the new conditions is the one possible stumbling-block, but it is claimed that this presents far less difficulty than would at first be supposed. In the average Massachusetts community about half the taxes are assessed on land values, the rest falling on buildings and personal property. To exempt all but the value of the land would, therefore, double the rate, but in the vast majority of instances would leave the tax very little changed, for in the most cases the house is worth about as much as the land. The only man hurt would be the owner of unimproved land, but he deserves to be if selfishly withholding his land from profitable use. The objection of hardship to such a one is thus answered. If his land should be built upon, he can profitably do so or sell at a reasonable price to one who can. If his land is not suitable for productive purposes, it is of no value and will be taxed at a minimum or not at all. Certainly a system of taxation which puts a premium on thrift and discourages idle speculation deserves earnest study and the most sympathetic consideration. —New Bedford (Mass.) Times.

Special Funds and Contributions

Contributors wishing their money to be devoted to some special line of work should say so when making their pledges. Special funds, like the one for pushing the Crosser bill, can be created for any purpose germane to the object of the League. Those who feel some particular project to be of supreme importance can so state, and if enough others agree with them to raise a special fund large enough to put the plan into operation, their wishes can then be complied with. Should there not be enough to raise the special fund it may be assumed, unless otherwise stated, that whatever has been contributed should go into the general fund.

What contributors should not do is to direct putting their money into some special activity after some time has elapsed since the pledge was made. The committee, having assumed in the meantime that the pledge was for general purposes, has made arrangements and contracts, with which such belated instructions will interfere.

A Progressive Congresswoman

Miss Jeanette Rankin, the first woman in the United States to be elected to Congress, may not be a Single Taxer, but she has grasped apparently the fundamental principle that should lead her to take part in our movement. The following is from a recent address in New York City:

> **In the beginning, the land of Montana and all its resources were owned by the people as a whole, the land was free. Now, when we come to look closely into the ownership of Montana's resources, we find that three corporations control the mines, the water power and the forests. The same few are in possession in other States. . . . . The resources of the country should be used for the benefit of the people instead of for a few.**

The Proper Form

To answer requests that have come for the proper way to word a bequest for the benefit of the League, 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.

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The Bulletin

BLYMYER BUILDING
ORGAN OF THE NATIONAL SINGLE TAX LEAGUE
S. DANZIGER, EDITOR [PRICE 10c PER YEAR]

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

Volume 1 Cincinnati, Ohio, August, 1917 Number 8

NATIONAL COMMITTEE

DANIEL KIEFER, CHAIRMAN, 77 BLYMYER BUILDING, CINCINNATI, OHIO

WARREN WORTH BAILEY
HERBERT S. BIGELOW
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FRANK STEPHENS
W. S. U'REN
FRANK P. WALSH
HARRY H. WILLOCK

The Duty of the Hour

It is a disagreeable task to remind Single Taxers that the movement needs money to keep it moving, and money for the purpose must come from Single Taxers. After a long fight, and some reverses, Single Tax legislation has a reasonably secure foothold in the United States. To keep it and to push the advantage the National Single Tax League must be helped. It must be helped not merely next week or "after the war," but NOW. Send in your pledge and contribution.

Notice

In accordance with authority conferred by the National Committee at the May 19th meeting in New York City, the headquarters of the League have been moved to Wilmington, Delaware, and its address for the present is Arden, Auto Route A. The work is thus placed amid surroundings in sympathy with Single Tax, which must prove additionally helpful in our work. Please note the new address:

Arden, Auto Route A, Wilmington, Dela.

Pushing the Crosser Bill

Contributions to the Crosser Bill Publicity Fund have reached $2,992.76 which includes $1,000 each, contributed by Messrs. Willock and Cullman. Advertising has so far brought 714 requests for literature. Those who have had experience with advertising will recognize this result as a starter to be very satisfactory. In the meantime, the work must be continued. The more Congress dodges the proper way to raise revenue, the greater its difficulties become, and the more ready members grow to listen to sensible advice. So let there be no wearying of well doing.

The Federal Revenue Bill

The Senate Finance Committee has had its say about the revenue bill, and, like the House Ways and Means Committee, has framed a bill which must encourage land speculation and discourage industry. The bill is up for debate in the Senate. See that no Senator has the excuse of ignorance concerning its shortcomings.

High Cost of Living Conference

The conference on the High Cost of Living at Washington, on July 30, 31, and August 1, after listening to addresses by Frederic C. Howe, Frederic C. Leubuscher, Benjamin Marsh, Daniel Kiefer, Congressman Crosser, George P. Hampton, C. B. Kegley, Louis F. Post and others, urged taxation of land values as the measure needed to reduce the cost of living. A federal tax of one per cent on value of used land and of two per cent on unused land was the form in which their demand is made. Of course a uniform tax on all land values would be better and more scientific. But the conference had to bear in mind that a measure must lack perfection to receive consideration by the present congress.

The Single Tax Year Book

At last the Single Tax Year Book has appeared. Such a work has been a long felt want. It contains matter useful to both student and propagandist. It places before these in convenient form the history of the movement, and information relating to land monopoly, tax laws, social conditions and statistics. Published by the Single Tax Review Publishing Co., 150 Nassau St., New York; price, $2.50.

Correction

An error was made in the announcement that Frank Stephens was alone in support of his referendum. Frank W. Garrison voted with him in opposition to using the war for Single Tax propaganda.

Status of Single Tax Legislation

In four States legislation embodying the Single Tax principle has been put on the statute books. These States are North Dakota, Maryland, Pennsylvania and California.

North Dakota. In 1914 the constitution of North Dakota was amended to allow taxation at different rates of different classes of property. Acting on this authority the legislature of this year, largely controlled by farmers, decreed that farm land values, railroads and bank stock be assessed for taxation at 30 per cent of true value, improvements and tangible personal property at 5 per cent, and other property at 20 per cent. Thus land values are to be taxed six times as high as tangible labor values. Cities are empowered to adopt the same system for local purposes, if they wish.

Maryland. In 1915 the people of Maryland approved a constitutional amendment allowing classification of property for taxation, and granting to cities and towns home rule in raising local revenue. At the time of this writing four towns have taken advantage of this power to exempt improvements and personal property from local taxation. These places are Columbia Heights, Hyattsville, Perryville and Capitol Heights. Movements are on in other places and the list is sure to be lengthened considerably within the near future.

Hyattsville and Capitol Heights are both suburbs of Washington, lying close to the boundary of the District of Columbia. The effect of this object lesson on the District is not likely to be lost.

Pennsylvania. Since 1913 Pennsylvania has had a special law allowing the cities of Pittsburgh and Scranton to reduce, by ten per cent every few years, the assessment of improvements until they will be valued for taxation at proportionately one-half of land values. Household goods, machinery and other tangible personal property, were already exempt by special laws. In spite of desperate efforts on the part of landed interests to secure repeal of the graded tax laws, they remain on the statute books. Improvements are now assessed 30 per cent below land values. In the meantime third-class cities are trying to secure a similar act for themselves. Philadelphia has secured a special act exempting machinery as in Pittsburgh and Scranton, but is still required to discourage building by taxing improvements.

California. Irrigation districts in California are allowed to raise all expenses for irrigation by taxing land values only. The following districts take advantage of this permission: Oakdale, Modesto, South San Joaquin, Imperial Valley, Anderson, Cottonwood and Turlock.

The thin edge of the Single Tax wedge has been firmly inserted in these States. There is no doubt but that other States will soon follow suit. Only antiquated constitutional provisions obstruct the carrying out of favorable sentiment.

The movement in the United States has reached a stage, that seemed scarcely possible to the most enthusiastic advocate but a few years ago. However we can not afford to rest on our laurels. The work must be pressed with energy and force. To direct it with greater efficiency the National Single Tax League has been formed and is at work. It is through the League that the best work can be done.

Missouri Being Shown

The campaign of 1912 in Missouri, which resulted in counting of 87,000 votes for the Single Tax, did not cease to bear fruit on election day. The opposition appealed to passion, prejudice and ignorance. It prevented thoughtful investigation and study for the period of the campaign and succeeded in defeating the measure by a vote of six to one. But with election day its appeal ended, and there has gradually come an awakening. Many farmers who were swept along by the prevailing frenzy of the time have been doing some thinking since. They have studied the question more calmly, and are beginning to realize how badly they were fooled by Falloon, Wallace, Silvers and others who led the Anti-Single Tax League.

The worst misrepresentations and falsehoods circulated that year by the opposition did not appear in print. Their sponsors did not dare endorse them in black and white. They were cunningly circulated by word of mouth. Many of these statements were so absurd that it is no wonder that many of the dupes are now ashamed to confess that they were deceived by them.

But such methods can not be carried on successfully for any length of time. Workers for the Homestead Loan and Land League, preparing to submit amendments next year, report a great change throughout the rural districts. The opposition in 1918 will be forced to make at least some pretense at decency in meeting arguments.

Much good propaganda matter is being put out by the League. The following is an example of many statements which the opposition will find impossible to refute:

As to where this tax will fall, a little reflection will show. According to government reports, it is clear that at least 115,000 of the farmers of Missouri have land value exclusive of improvements of less than $3,000 each. They will pay less tax than at present, when all their improvements, machinery, stock, etc., are taxed. The 85,000 tenant farmers of the state will pay no tax at all. A total of more than 200,000 farmers will pay less tax than now and many none at all. Few farmers will have any increase in taxes whatever.

There are millions of acres of land lying idle in this state, held out of use for speculation, and upon this taxes will fall heavily. This land will be opened up thereby for use. Only about 24,000,000 acres out of a total of 43,000,000 in Missouri are even partially improved, while less than one per cent of the land in the state is intensively cultivated. Fifteen million acres are absolutely idle.

Seventy per cent of the land within the corporate limits of Kansas City is vacant. Land in the business section of the city, not used for homes, is worth a total of $175,000,000. These vast idle and valuable tracts of land will be taxed. Two thousand acres in the heart of Kansas City is worth more than all of the farm land in Audrain, Andrew, Bates, Charlton, Greene, Henry, Knox, Mississippi, Montgomery and Howard Counties; ten of the best

agricultural counties in the state, combined and will, therefore, under this proposal, pay as much tax as all the farmers in the ten counties named.

The same is true of St. Louis. There is land there worth $4,000,000 per acre. The mineral land of Eastern and Southern Missouri is highly valuable and this tax will force those who hold it to use it, or permit others to do so on just terms. This will employ more labor. The proposed tax is not a tax on industry, but is a tax on special privilege and monopoly.

Sacrificed Himself for the Common Good

The following notice appeared in all Houston papers:

TO THE COMMON PEOPLE
Mutual Friends With
J. J. PASTORIZA

It would indeed be ungrateful to the memory of our friend; unfair to you, and dishonorable in myself if I failed at this time to plainly tell you the truth:

In the business world he died from overwork—in truth overworry took him from you.

In medical terms he died from apoplexy or heart failure—in truth he died from an harrassed and broken heart.

One close to him in official life.

W. J. JOHNSON.

Progressive Mexico

The new constitution of Mexico is in many respects far in advance of the constitution of the United States. Take for example the following, in Article 27, Clause 3:

"The nation will have the right to control private landed property in the public interest, so as to develop and conserve natural resources and make an equitable distribution of wealth. Also to furnish lands for all the deprived Indian villages."

Clause 5, of the same article, says:

"All mineral deposits and naturalized rivers, lakes, etc., are declared to be inalienable and imprescriptible property of the government and can only be acquired by lease titles by private enterprises."

Clause 14 states:

"In case of appropriation of private real estate for public utility the price paid the owner will be the last value assessed for taxation, plus the value of any improvements added since the last tax valuation."

These efforts to conserve Mexico for the Mexicans are exceedingly creditable to the new regime. They fall short, it is true, of all that is required. But the tendency is in the right direction. The Mexican Congress has furthermore enacted a law for taxation of non-metallic mineral lands, which so increases the burdens of the oil land monopolists, that we may soon expect to hear loud complaints from foreign interests exploiting Mexico. A straight out Single Tax bill has been introduced in Congress by the Socialist leader, Senor Padilla, but failed to pass.

"Latifundismo Mexicano," a book by Robert Brinsmade, Single Taxer, has had a wide circulation in Mexico and some of the new constitutional provisions bear a striking resemblance to recommendations made therein.

A New Propaganda Field

As a result of a meeting in New York City with William Marion Reedy, Mr. John R. Gregg, well known as the publisher of a widely read shorthand magazine, asked the National Committee to furnish an article on Single Tax, suitable for use in shorthand lessons. Of course he was accommodated. The article selected was practically the same that appeared on the first page of the Joseph Fels Fund Bulletin of March, 1916, but with some verbal changes and additions, which friends have suggested from time to time.

Mr. Gregg's acknowledgment under date of July 26, shows the propaganda value of our matter in this place:

As I am on a visit to our Chicago offices, your letter of the 20th ult. was forwarded to me. Your prompt and courteous attention to my request is sincerely appreciated. The article is just what I wanted, and I am going to have it printed in shorthand in an early issue of the magazine. The key will be printed in ordinary type in the succeeding issue.

As the magazine has a circulation of 55,000 copies and the plates of the shorthand are read, studied and practiced diligently in about 5,000 schools—an army of students and teachers—in addition to those who are out in the business world, the article may be of some service in an educational way. The teachers will get the arguments into their brain through repeatedly dictating the article to their students, and the students will get them through writing them repeatedly and reading back from their notes. The impression made will be much greater than in the case of an article that is merely read.

I am not a Single Taxer—have never studied it systematically—but it seems logical and a great many of my friends are Single Taxers.

With all good wishes, I remain,

Very cordially yours,

JOHN R. GREGG

Single Taxers who have occasion to recommend works on shorthand to students, should bear Mr. Gregg's service in mind. The offices of the Gregg Publishing Company are at 1123 Broadway, New York, 6 North Michigan Avenue, Chicago, Phelan Building, San Francisco, 21 Harrington Street, Liverpool, 27 Coombe Rd., London, Bridge Street, Brisbane, Australia, and Christchurch, New Zealand.

Texts For Single Tax Sermons

1. The food shortage with millions of acres of idle arable lands.

2. Need of more federal revenue with the Crosser bill pending, and Congress ignoring it for an indefensible labor-taxing measure.

3. The recommendation of the High Cost of Living Conference at Washington, that Congress put a direct tax of one per cent on value of land in use and two per cent on value of unused land.

4. Senator Sheppard's bill—S. 2283—for a commission to study the question of land settlement in the United States.

5. Senator Phelan's bill for leasing of lands withdrawn from private entry.

6. Senator Borah's bill for settlement of reclaimed arid lands.

7. Senator Lewis's bill for taxation of unoccupied lands.

8. Prospective burdening of industry with new federal taxes, makes it imperative that the States

neutralize this mischief, by abolishing taxes on personal property and improvements.

9. Increasing tendency on the part of real estate men to urge investments in vacant lands as a means of "getting rich while you sleep."

10. The opportunity to dodge the income tax, which Congress leaves open by neglecting to tax land values.

11. Secretary of the Interior Lane's official warning to idle land holders: "If they do not utilize their property, the time may not be far off when our national needs will require confiscation and government cultivation. No one is entitled to that which he does not use."

12. Proclamation of Governor Cox, of Ohio, saying: "A movement should be inaugurated at once in every community, rural and city, in order that facilities which nature has given us may be availed of to the utmost."

13. President Wilson's official declaration that waste has been the great national sin. What greater waste is there than in existing land system and taxation methods?

14. Extortionate prices for coal which have forced the Illinois State Council of National Defense to demand confiscation of coal mines by the State. That the need of drastic action must be acute is indicated by the fact that the council is composed entirely of conservatives, who would shrink from any suggestion of confiscation unless driven thereto.

15. Advertisements in the dailies of nearly every large city, inserted by the McAlester, Oklahoma, Real Estate Exchange, urging speculators to buy the Choctaw and Chickasaw Indian lands offered for sale by the United States Government. "You do not have to live on the land," says the advertisement, "you do not have to improve the land," "you can have the same opportunity that confronted the Vardruffs—father and son, who bought land in Oklahoma for a mere song, sold it later for $500,000 and retired to a life of ease."

16. Action by governments of Mexico and other Latin-American nations to break up monopolistic holdings, evident intention of democratic Russia to do the same, the Countess of Warwick's call to her fellow landlords to surrender, the decisive step by the progressive Danish government to put through a bill for leasing of public lands on Single Tax principles, and the long delay of the United States in putting itself abreast of these nations.

Of course these are by no means all that may be cited. But they relate to matters forced on public attention during the past few months, and their use has a better effect than incidents in which there is less general interest.

Progress in Little Rock

A recognition of the Single Tax principle, is implied in an ordinance adopted by the City Council of Little Rock, Ark., on July 30. It puts a special tax of one mill on the dollar on every lot in the city. The proceeds of this tax go to the Bureau of Health. The ordinance is the result of educational work by K. P. Alexander, who has also succeeded in defeating a proposed occupation tax.

Leading Farmers Favor Land Value Taxation

The plea for a federal tax on land values is receiving enthusiastic endorsement from leading farmers. Letters to the Farmers' Open Forum, edited by George P. Hampton, show the demand to be voiced by C. B. Kegley, of the Washington State Grange; John Morris, master of the Colorado Grange; J. D. Ream, master of the Nebraska Grange; Ray McKay, master of the North Dakota Grange; Eugene Frey, lecturer for the Illinois Grange; H. L. Loucks, former president of the Farmers' Alliance, and others. All of these are not Single Taxers however. Mr. Ream, for instance, would have taxes graduated and levied on incomes and inheritances, as well as land values, but he would have no other taxes.

Mr. Frey makes the following clear declaration:

> **The use of land must be encouraged if we are to feed not only the nations of the world, but if we are to keep hunger and starvation from our very doors. The taxation of land values is the remedy. It strikes at the root of the evil.**

W. W. Kile

An early Ohio pioneer in the Single Tax movement, perhaps the very earliest, was W. W. Kile, of Dayton, whose death occurred on July 18, in his 79th year.

As proprietor of the leading bookstore and newsstand in Dayton, Mr. Kile had an exceptional opportunity for propaganda, although it involved considerable risk to his business prospects. Yet he made the fullest possible use of this opportunity. His store became the principle propaganda center in Southern Ohio. And he took care that the Single tax visitor in Dayton, from distant parts, should not wander past in ignorance of the welcome awaiting him within. Single Tax papers and books had a conspicuous place in his window, even though more popular but less wholesome matter might escape notice.

He founded the "Free Land Club," probably the first Single Tax organization of Southern Ohio. When the first effort at a National Single Tax organization was made at the conference in New York in 1890, he was made the representative from Ohio. In 1897, the Ohio State Single Tax League was organized at Dayton and its first secretary was Mr. Kile. Later he moved to the Single Tax colony at Fairhope, intending to make it his permanent home. But the litigation, which, for a while, threatened the colony, made it appear advisable to return to Dayton. Later events showed this to have been needless. Until the last he remained an active worker in the movement and generous contributor.

Pueblo

Single Taxers of Pueblo, Colo., are quietly at work to redeem their city. They have submitted an amendment to the city charter, to be voted on in November of this year to raise all local revenue by taxation of site and franchise values. To guard against a possible constitutional objection, a tax of from 1-10th of a mill to one mill on the dollar will be allowed on improvements and personal property, but this is to be the only deviation from land value taxation for local revenue purposes. The committee in charge of the amendment consists of Edwin B. Haver and David M. Campbell.

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THE BULLETIN

ORGAN OF THE NATIONAL SINGLE TAX LEAGUE

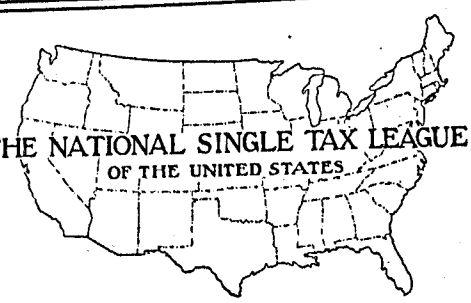
S. DANZIGER, EDITOR (PRICE 10C PER YEAR

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NATIONAL COMMITTEE:

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W. S. U'REN
FRANK P. WALSH
HARRY H. WILLOCK

DANIEL KIEFER, Chairman,
Wilmington, (Arden,) Delaware

ATTENTION!

THE NATIONAL COMMITTEE has a communication of prime importance to send to all members of the League and all interested in the League's work. The information will be imparted in a letter, copies of which will soon go to all believed to be entitled thereto. Receipt of it implies that the Committee believes you not only sufficiently interested to read it, but to carefully consider some questions pro- pounded and to answer them promptly in whatever way you may think they should be answered. So watch for the coming letter.

AN INTERNATIONAL CONFERENCE

THE CLEVELAND SINGLE TAX CLUB wants to hear from all Single Tax or- ganizations in regard to holding of an international conference to consider tax- ation problems that have arisen out of the work. It is the feeling of the club that out of such a conference will come a movement to teach legislators the need of distinguishing between earned and unearned wealth. Communications in regard to the matter shoud be addressed to Howard M. Holmes, secretary Cleveland Single Tax Club, Sincere Building.

VISITORS WELCOME

A VISIT to the National Headquarters of the League is urged on Single Taxers whose business may bring them near Wilmington. Harvey Station, on the B. & O., is the place to get off. We want as many as possible to get a complete view of the work being done and this can only be had by a personal visit.

WHAT IS SOON TO BE

WHEN the pending revenue bill becomes a law there will be complaints enough from those compelled to pay taxes on honestly earned incomes and indirect taxes on commodities affected by the new excise provisions. That will be a time to remind victims that Congress might have passed the Crosser Bill and spared them this affliction. And it will also be proper to remind Single Taxers, who have been derelict in their duty toward the movement, that they, too, have some responsibility.

PROGRESS ALL ALONG THE LINE

PUEBLO Indications that Pueblo will be redeemed in November continue favorable. The Single Tax was defeated in 1915 by less than 200 votes in a total of more than 6,500. Even this result was obtained through trickery, by which several hundred voters were prevented from casting their ballots. This will be guarded against this year. Moreover, the campaign now under way will keep voters reminded of what they have lost on account of the result two years ago.

MISSOURI From *Land and Labor*, the organ of Missouri's Land and Loan League, we learn that the Missouri press is showing a friendly disposition toward the proposed Tax and Loan amendments. The Tax measure provides that "all public revenue for State and local purposes shall be derived from a tax on value of land, exclusive of improvements." It furthermore makes clear that franchises and rights of way are property in land, to be treated as such under the proposed law. The Loan amendment provides for State loans to homeseekers.

The friendly papers, outside of the labor press, includes daily publications in St. Louis, Kansas City, St. Joseph, Springfield, Sedalia, Amoret, Neosho, Joplin, Moberly, Sarcoxie and other towns. Carl Brannin, field secretary of the league, reports sentiment favorable in many of the smaller places he has visited.

All indications are that Missouri is more ready than she was in 1912 to be shown the road to economic freedom.

AUSTRALIA A little more than a year ago Sydney, Australia, made the land value tax the only one for municipal purposes. The tax rate on land values was accordingly increased 50 per cent. That the change has proven a success is shown by the recent report of its mayor, R. D. Meagher. Not only was sufficient revenue raised, but the city will have a cash surplus of $100,000 by the end of the year. "Enterprises that have beautified the city have been relieved of taxation in a great number of instances," says the mayor, "whilst the land jobbers with old buildings on valuable sites have been penalized."

A revised program was adopted by the Australian Labor Party at its conference in June. There are twenty-one planks in the platform, but the first two are as follows:

1. Supertax. While maintaining the system of purchase of estates for closer settlement, we believe that an increase in the incidence of the graduated land tax with the present exemption, or, failing that, a supertax is a just means of securing the proper utilization of the land.

2. Land values taxation. Imposition of a tax on the unimproved land values without exemption, with a corresponding reduction in freights. (We believe that a practical application such as we propose will demonstrate the justice of the principle and will clearly indicate the correct way to approach the solving of the problem of land monopoly.

WASHINGTON, D .C. The organization of a Farmers' National Single Tax League is announced in the August issue of the *Farmers' Open Forum*. The chairman is Western Starr, of Westover, Md.; the secretary is H. Martin Williams. The league will conduct a Single Tax department in the *Open Forum*, which is the bulletin of the Rural Credit League, the National Marketing Committee, the Farmers' Non-Partisan League and affiliated organizations.

MINNEAPOLIS Federal land value taxes, as well as taxes on incomes and excess profits, are advocated in the platform of the newly formed "American Alliance for Labor and Democracy" at Minneapolis.

LOS ANGELES The proposed amendment of the California Equity Tax League was unanimously endorsed on August 24 by the Labor Council of Los Angeles. The amendment provides for total exemption of improvements and personal property from local and State taxation.

THE ENTERING WEDGE

Capitol Heights, Md.—An ordinance enacted by the Mayor and Common Council of Capitol Heights exempts personal property and real estate improvements from taxation, and places the entire burden of the town's revenue upon land values alone. As revised, the town's tax is 45 cents upon every $100 of value of land within its limits.

A peculiar condition has caused the passage of the new tax ordinance. The old system of taxation had been based upon land, improvements, personal property, automobiles, horses, etc., as well as the stock-in-trade of business men. Equitable as such a system may be in other communities, the fact that about two-thirds of the unimproved land of the town was held by non-residents, at a nominal rate of taxation, placed upon the smaller number of inhabitants the lion's share of the cost of building schools, churches, roads and sidewalks. The change in system obviates this anomalous situation.

Capitol Heights is a subdivision adjoining the District of Columbia. It will eventually become a suburb of the city of Washington, and to this fact is attributed the desire of nonresidents to hold property there. Before many years there will inevitably be a rise in values, which will make the land an excellent investment. In order to make these owners share in the public improvements that will increase the value of their land, the new tax system has been introduced.

—*Christian Science Monitor.*

Editor of THE BULLETIN:

In THE BULLETIN for August you give four Maryland towns as operating under the Single Tax.

There are only two towns that have actually adopted the principle—Perryville and Capital Heights. Hyattsville held an *advisory* election on the question on May 19, and the vote was favorable—75 to 26—but the Council has not yet acted.

There is no such place as *Columbia* Heights.

BALTIMORE, August 31, 1917.

CHAS. J. OGLE.

Let Us Emphasize Agreements

Copies of the following timely letter have been sent to a long list of single taxers and is worth the serious consideration of all:

July 12, 1917.

MR. R. D. TOWNE,
Scranton, Pa.

Dear Towne: "IDIOSYNCRASIES I HAVE MET."

The purpose of this would be to show to the Single Taxers of the country their weakness in not pulling together, finding fault with other people's plans and work, and in general pulling in different directions, and I will note a few of the instances that I now recall which could be amplified if desirable.

1. The Fels Fund Commission has been the target for various attacks, largely by the New York group, because it was not democratically initiated, organized or conducted.

2. Mr. Fillebrown, of Boston, has attacked Henry George and the movement for reasons set forth in various of his writings, which I understand to be mainly that some economic error has been committed.

3. Mr. C. T. Root and others have withheld support of the movement generally because it demanded the abolition of land monopoly and the absorption of all economic rent.

4. The "Public" has been denounced because it did not devote itself exclusively to the Single Tax.

5. The Single Tax BULLETIN has been denounced because it was dry and apparently devoted too exclusively to the Single Tax.

6. Luke North has been crucified—for God knows what.

7. A persistent howl has been made against "political methods," the claim being that propaganda was the only way to advance a movement like ours.

8. Propaganda has been denounced as being futile, and political methods pointed to as the only way of getting anywhere.

9. Appropriations for various state or local movements have been universally criticised for various reasons.

10. James R. Brown has been made a target, apparently because he was so active; he has made a target of others, either in retaliation or for more or less justified reasons.

11. Various energetic workers have been condemned because they did not on all occasions represent themselves as Single Taxers.

12. Individuals have been attacked because their views on pacifism, or protection, or something else was supposed to discredit the movement.

These are only examples, and I am not contending that any particular viewpoints have been wrong, except from the standpoint of co-operation, tolerance, and a disposition to help any one who was trying to help the Single Tax, without reference to side issues.

If you do not find it lies your way to take this up, I will try and do it, or get some one else to; but there is no hurry.

Yours very truly,
(Signed) C. H. INGERSOLL.

The "standpoint of co-operation, tolerance and a disposition to help anyone who is trying to help the Single Tax, without reference to side issues" seems the proper one to take by those who would see results achieved in advancing the movement. Refusal to co-operate with one whose views on some matter apart from our principle does not coincide with one's own puts responsibility for lack of results on those who take this attitude.

These Farmers Should Demand Single Tax.

Farmers are compelled to pay more than their share of taxes in the average state under the general property tax system. The property of the farmer consists largely of land, farm machinery and implements, livestock and furniture. All of these are listed by the assessor; the farmer couldn't conceal them if he wanted to. On the other hand the property of the rich man, consisting largely of bonds, mortgages, money and jewelry, generally is carefully hidden away when the assessor comes around and so escapes taxation.

But the Montana farmer is in worse shape on the taxation matter than the farmer of any other state in the Union. For not only are the bonds, stocks, mortgages, money and jewelry of the rich virtually exempt from taxation, but besides this, the richest real estate, that owned by the mining companies, is virtually exempted from taxation also. This is because the convention that drafted Montana's constitution, having a special regard for the mining interests, provided that mining claims should be assessed only at the amount at which they were purchased from the government, which was $5 per acre for quartz claims and $2.50 per acre for placer claims.

The result is that while real estate, other than city or town lots, was assessed in Montana at $132,594,530 last year, exclusive of improvements, and city and town lots were assessed at $35,204,920, exclusive of improvements, mining claims, filed on or patented, in the entire state, were assessed at only $725,778.

One Montana mining company alone, last year—the Anaconda Copper Mining Company, commonly known as the Amalgamated—after paying all its expenses, showed a net profit of $58,892,980.

Besides making a net profit of $58,000,000 on mining claims assessed at less than $1,000,000, the Anaconda Copper Mining Company owns thousands of acres of timber lands and operates lumber mills. The Northern Pacific also owns vast stretches of timber. In a previous article it was told how the N. P. was enabled, by a recent supreme court decision, to escape taxes on its mineral reservations.

It is known that this timber is worth millions of dollars—how many millions no one knows except the owners. . . .

But the mining companies, the railroads and the timber companies are not the only tax dodgers in Montana. . . .

If a Montana farmer has a farm valued at $2000 with a mortgage on it for $1000 the farmer has an equity of only $1000 in his farm. But in Montana he is taxed on a $2000 value, while the mortgage holder is taxed on nothing if he is foxy enough to assign the mortgage to some one outside the state, which the average mortgage holder does. . . .

The law requires the assessors to assess anything they can find. They can find the farmers' property but they cannot find such property as jewelry, stocks and bonds, which are generally hidden away safely in safe deposit vaults.—The Nonpartisan Leader.

But They Can't Prevent It Long

This afternoon I met a man who, with his wife, is making a tour of the East. On his itinerary are Chicago, Montreal, Quebec, Lake George, New York, Washington, Chattanooga, New Orleans, Denver, Salt Lake, and then back home to Los Angeles. You may see from this that he is blowing himself. He can well afford to do so, for he is the big chief of the biggest wholesale grocery company on the Pacific coast.

When I broached politics he warned me that he is a conservative. He looked it. My doubts, if I had any, were resolved into certainty when he casually mentioned that he is a member of the Union League Club.

But listen to what he told me. He said that the referendum protects the people from crooked legislators. He said that the initiative protects the people from legislative ignorance and carelessness. And he

said that the recall is a club, seldom used, that every employer, public and private, needs.

I told him frankly that he is far from my notion of a conservative. He smiled. Then he said that originally he was opposed to all reforms. But the California reforms converted him. He learned that the word conservative means to preserve existing conditions, whether right or wrong. The word radical, on the other hand, comes from the word radix, meaning root. A radical therefore seeks to get at the root of things. He would conserve what is good and discard what is bad. So, the wholesale grocer said the radical is the only true conservative.

A little later I mentioned the fact that Victoria and Vancouver raise all their provincial revenues from a tax on land values exclusive of improvements. If you own a lot, for example, on which there is a ten-story building, while I own a vacant lot of equal value, our taxes will be the same. This system encourages the construction of buildings, the lowering of rents and the employment of labor, while it discourages any one from holding land for speculative purposes out of use.

I didn't have to explain to the Los Angeles wholesaler.

"You mean the Henry George single tax, don't you?" he asked.

"A partial application of it," said I.

"It is just and right," said he. "But it will be a long time coming in southern California. The Floods and O'Briens of San Francisco own half a million acres in our county. They have wealth, political prestige and power. So long as they can prevent it, they will not stand for this reform. It would put a crimp in their graft."

I think perhaps this Los Angelesan knows that two plus two equals four.—George A. Briggs in Indiana Forum.

The Press Bureau.

League members may see results of the Press Bureau's work, but in the nature of things few can be aware of its cause. Some acknowledgments are reproduced from papers that have been getting the service.

Am interested in the matter you have been sending.—Bonner Springs, Kans., Chieftain.

We believe that your articles will prove valuable to us editorially.—Seneca, Kans., Courier-Democrat.

Am much pleased with your matter.—Scammon, Kans., Miner.

Am reading with interest and have used some stuff.—Burlington, Kans., Chronicle.

We are interested in your communications.—Oberlin, Kans., Herald.

We find your copy interesting. I do not agree with all of it, but am learning something from it and use some of it occasionally.—Grinnell, Kans., Record.

The matter is interesting.—Oak Hill, Ohio, Press.

We have found much of value in the copy which you have sent.—Portland, Ore., Journal.

Appreciate the copy sent. Keep up the good work.—Franklin, Ohio, News.

Your matter is very welcome . . . Find it great help.—McConnellsville, Ohio, Democrat.

Your copy is interesting. We use it when possible.—Atchison, Kans., Champion.

We find a good deal of interesting matter is your "letters."—Garnett, Kans., Evening Review.

We find your copy very interesting and helpful.—Medicine Lodge, Kans., Index.

Very glad, indeed, to have your matter.—Omaha, Neb., World-Herald.

Of course I want your matter.—Will Maupin's Weekly, Lincoln, Neb.

It is good stuff.—Rockville, Ind., Tribune.

We are using the articles as you will see, and find many of them good stuff. In fact, they are excellent.—Des Moines, Iowa, Unionist.

We are glad to use so much of the matter as we can find room for. It is valuable to us for editorial suggestions.—Dubuque, Iowa, Telegraph-Herald.

Your stuff is good.—Bloomington, Ill., Record.

I highly appreciate your press matter.—Amanda, Ohio, Press.

The copy issued by the American Economic League is highly appreciated.—San Francisco, Cal., Coast Seamen's Journal.

Have found much of interest.—Oakdale, Cal., Leader.

The matter is such that will start people to thinking along economic lines.—Selden, Kans., Independent.

In regard to your copy . . . we use as much as we can and are pleased to receive it each week. . . . Thanks for the service.—Oklahoma City, Okla., Labor Unit.

Regarding copy mailed each week, it is quite interesting to read. In truth, I like to read it.—Moundridge, Kans., Journal.

We find the material very useful that you send us.—Wilsey, Kans., Warbler.

The Spectator is very glad to receive the matter sent out by the American Economic League and finds it constructive and therefore valuable.—Spectator Publishing Co., Portland, Ore.

Your material is valuable and appreciated by the readers of the Union Record and we desire to extend our thanks for the service.—Seattle, Wash., Union Record.

Your answer to Prof. Ross, of Winsconsin University, published last week, was a classic and that alone is sufficient reason for your existence.—Toledo, Ohio, Union Leader.

Please send us your matter. It is good.—Coshocton, Ohio, Times.

You are doing a great work for the cause of truth throughout the land.—Citizen Publishing Co., Bowman, N. D.

The matter furnished is excellent.—Detroit, Mich., Informer.

Matter generally very good.—St. Marys, Kans., Star.

The matter is good.—Wichita, Kans., Commoner.

We shall be glad from time to time to use portions of the very interesting matter sent out by your League.—Kalamazoo, Mich., Advocate.

We find matters of interest in articles you have been sending us.—Bowling Green, Ohio, Democrat.

Good stuff.—Peoria, Ill., Star.

We like to get your stuff. While we do not always agree with you, we find your comments and opinions interesting as well as instructive.—Waterloo, Iowa, Times-Tribune.

Your stuff is O. K. first class.—Fairhope, Ala., Courier.

Please continue sending the service.—Emporia, Kans., Gazette.

Henry George Pamphlets.

We have on hand large editions of the following pamphlets by Henry George:

"The Single Tax and Why We Urge It"

"The Crime of Poverty"

"How to Break Up the Rum Power"

These are light in weight and can be mailed for one cent each. Send requests to the Chairman of the League

4827
UNIVERSITY OF WISCONSIN
MADISON, WISC.

THE BULLETIN

ORGAN OF THE NATIONAL SINGLE TAX LEAGUE

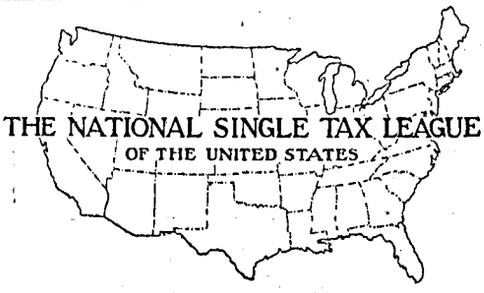
S. DANZIGER, EDITOR (PRICE 10C PER YEAR

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DANIEL KIEFER, Chairman,
Wilmington, (Arden,) Delaware

Robert D. Towne, Editor and Publisher, Becomes National Organizer For The National Single Tax League

To every reader of THE BULLETIN has gone a copy of Robert D. Towne's magazine, *Areopagitica*. It contains an announcement by the Chairman of the League and Mr. Towne's reply thereto. He accepts the position of National Organizer, and, like the Chairman, will give his services without pay. Mr. Towne's address to Single-Taxers in his magazine has created a new enthusiasm throughout the country, and we trust no one has laid it aside without reading it.



In the next number of THE BULLETIN Mr. Towne will make an announcement and introduce himself officially to the Single-Taxers of the country. Meanwhile, that we may all know what the new National Organizer looks like, THE BULLETIN presents herewith a reproduction of his photograph; and further, that we may all know something about him, we reprint from the *Johnstown Democrat*, Warren Worth Bailey's paper, an editorial appreciation of Mr Towne.

Mr. Towne has been on the opposite side of the political fence from Mr. Bailey, and was delegate-at-large from Pennsylvania to the National Republican Convention in 1912, from which he bolted and went over to Roosevelt, later becoming one of his chief advocates. But this account from a fellow editor will show in what esteem Mr. Towne is held by those who have watched his career.

We quote from the *Johnstown Democrat* of October 13:

Robert D. Towne, of Scranton, well known in the newspaper business, formerly at the head of a big combination of dailies in the Anthracite city, has been appointed General Organizer for the National Single Tax League, whose headquarters are now at Wilmington, Arden, Del. Peculiar interest attaches to his appointment owing to the somewhat intimate relations in the past of Mr. Towne with ex-President Roosevelt, the Scranton editor having been one of the former President's most ardent champions in 1912 when he broke away from the Republican party, leading a revolt which practically destroyed that party for the time being and gave the Democrats under the leadership of Woodrow Wilson a smashing victory.

It is understood that Mr. Towne will conduct an active campaign of organization throughout the country, devoting particular attention to the States in which it is possible to bring about land value taxation without a constitutional amendment. There are now several Commonwealths in which local option in taxation is permitted. * * *

Mr. Towne will be able to awaken fresh interest in a movement which should powerfully appeal to every town and city in the Commonwealth.

Mr. Towne is one of the most gifted writers in the United States on any subject, and on the subject of the single tax he is unsurpassed, and one had almost said insurpassable. His style is wonderfully lucid and wonderfully appealing. He knows how to catch and hold the attention of the casual reader. He can put things in a way all his own and nearly always with a clarity that leaves nothing to be desired by way of further elucidation. That he will prove an evangel of no mean quality in this great movement which is so rich in promise for men and women of every station and degree is not to be doubted. He has just those gifts which tell in carrying forward a work that calls for real conviction and high resolve.

Mr Towne was for several years editor of *Judge* and *Leslie's Weekly* in New York, later engaging in the newspaper business in Scranton, Pa., where he has since resided. He has been a life-long Single-Taxer, but not prominently engaged in propaganda until within the past two or three years, when he established a little personal magazine, which he calls *Areopagitica*, and *Aero* for sort, to advocate the opening of the earth to men. This magazine, wholly without advertising, and sent first of all to his friends scattered throughout the country, has met with an extraordinary response and is rapidly forging ahead to a national circulation. In October, for instance, Mr. Towne mailed over 35,000 copies; and his list of paying subscribers is already far up in the thousands.

NATIONAL COMMITTEE MEETING

A meeting of the National Committee was held on October 14th in New York City at the Hotel McAlpin. Members present were Bolton Hall, Benjamin Doblin, Professor Lewis J. Johnson, Mrs. Alice Thacher Post, Alex. Y. Scott, Lincoln Steffens, Frederic C. Howe, Harry H. Willock, Jackson H. Ralston, Frank Stephens and Daniel Kiefer. Miss Alice Hinnenkamp, of the League's office staff, acted as Secretary. There were present, besides, Robert D. Towne, Stanley Bowmar, Mrs. Alex. Y. Scott, Mrs. Daniel Kiefer, Henry Kiefer, Sr., Mrs. Samuel Danziger, Lewis A. Danziger and Samuel Danziger.

Chairman Daniel Kiefer reported that of $38,000 pledged for the current year, about $29,000 had been paid in. Financial difficulties and other reasons have compelled some to revoke their unpaid pledges.. What still remains outstanding and unpaid is needed to enable the League to fill its contracts for the year.

Expenditures on general activities include direct aid to the *Single Tax Review* and *The Ground Hog*, keeping up of the press bureau of the American Economic League, publication of THE BULLETIN, contributions toward the deficit of last year's campaign in California, support of the Pueblo campaign, advertising of the Crosser bill and general distribution of literature.

So far more than 1,300 requests for literature and information have come in as a result of the Crosser bill advertisements, and more are still coming.

The committee was asked to pass upon the appointment of Robert D. Towne as National Organizer. Mr. Towne, on request, addressed the committee. He felt confident that it is possible to secure at least $50,000 for the work of the League for 1918. Responses and some promises are coming in to his first appeal in the October issue of his magazine, "Aeropagitica." After a unanimous endorsement of the appointment of Mr. Towne, the committee adjourned.

FINANCIAL STATEMENT OF THE LEAGUE

January 1, 1917, to October 9, 1917

Receipts

On Subscriptions	$32,737.51
Literature	564.43
BULLETIN Subscriptions	115.18
Interest Allowed by Bank	56.88
	$33,474.00

Disbursements

Salaries: Secretary, Three Stenographers, Bookkeeper, Eight General Assistants	4,689.67
Stationery and Printing	1,418.34
Postage	2,160.43
Sundries	4,321.83
General Activities	20,766.84
Cash Balance	11,689.00
	$33,474.00

TO DELINQUENT MEMBERS

The League has entered into contracts for the current year based on confidence in all who have pledged support. It is embarrassing to have obligations on account of the contracts unfulfilled because payments relied upon have not been made. Thoughtlessness on the part of some delinquent members threatens to put the League in an uncomfortable position. It is necessary, therefore, to urge those to pay at once whose pledges are past due. We want to start the new year with no unpaid debts on hand and ready for a fresh drive to gain the Earth for Humanity. Delinquents should delay no longer, lest their apathy prove helpful to monopoly. Now is the time to make good.

THE PUEBLO CAMPAIGN

Cold facts presented to the citizens of Pueblo by the local Single Tax League ought to make them roll up a big majority next month for the pending amendment to the city charter. The following from their local paper serves as an example:

The Single Tax is labeled "lunacy," and by way of contrast we present a few samples of its effects, giving (as they appear on the tax books) name of owner, number of lots, value, official city tax, and adding the Single Tax.

Benj. Guggenheim...	56	$3,365	$57.32	$139.71
Benj. Simon and Wm. Guggenheim	192	3,940	70.72	175.26
Morris Guggenheim..	11	610	9.88	23.67
M. Guggenheim.....	10	1,460	26.21	64.95
			$164.13	$403.59

The above lots are all vacant, and we present improved lots in contrast, as they appear on the tax books:

Elizabeth H. Haight, 809 E. 10th, 1 lot $200, improvement $1,070...	$18.68	$8.23
Eliza Hazlett, 1819 Pine, 1½ lots, $150, improvement $1,000.....	26.25	7.68
Azella & J. A. Hatchell, 1510 Wabash 1 lot $110, improvement $520.....	11.31	5.41
Wm. E. & Frances A. Headding, 1520 E. 7th, 2 lots, $300, improvement $740	15.29	11.48
Grace E. Herbert, 1211 Van Buren, 2½ lots $165, improvement $530..	12.48	7.87
Louise Helvern, 33 Carlile Place, 1 lot $380, improvement $1,540.....	32.06	17.01

The total present city tax on these six properties is $116.47. The Single Tax will reduce it to $57.68. Still these homes must not be relieved from oppressive taxation because to do so will necessitate raising the taxes of Guggenheim. This is "lunacy." The home owners are boss of this job, and on the advice of the Chieftain are quite likely to act in their own interest. Practically all home owners save money by the Single Tax. Non-resident owners of vacant lots like the Guggenheims will pay more.

Of nearly 90,000 ostensible property owners in Pueblo, 6,000 would benefit by the Single Tax and 3,000 holders of vacant lots would lose. Of the 6,000 who would benefit 5,000 are voters. Of the 3,000 who would lose only 1,900 are residents of Pueblo. So on the basis of self-interest alone the vote of Pueblo's property owners should be 5 to 2 in favor of Single Tax. And this majority should be swelled by the solid vote of the renters.

THE NORTH DAKOTA LAW

ST. PAUL, MINN., September 10, 1917.

I think you make a mistake on page 2 of your August BULLETIN in referring to the law recently passed in North Dakota. You say *"farm* lands," etc., are to be assessed at 30 per cent. The bill taxes *all* lands at six times as much as buildings, household goods and some other things. Buildings in towns and cities go down to 5 per cent. on vote of the Council or Commission.

On page 47 of my book on "The Minnesota Legislature of 1917" you will find the full text of the North Dakota statute.

C. J. BUELL.

OUR REACTIONARY POSTMASTER-GENERAL

From an interview with Postmaster-General Burleson in "The Public," the following is an excerpt:

"Do you mean to tell me," said Mr. Burleson, that the child of the poorest farmer or the poorest factory hand in New England hasn't just as good a chance to go to school and get an education and become a bank director or a railroad president as J. P. Morgan?"

"I certainly do," I said. "Very few finish grammar school. Take your Bureau of Labor Statistics; take the report of your Public Health Service, which shows that less than half of the adult wage-earners in this country were earning enough to support their families in decency and comfort."

"It is their own fault," said Mr. Burleson. "This is the freest and finest country God ever made. Your quarrel is with God. You have a perverted view of these things. If that's the stuff you're preaching, I think you're probably doing more harm than good."

"God never intended that a man should be allowed to grow rich just from ownership of land that others worked," I suggested.

Mr. Burleson chuckled.

"As a land owner you can't expect me to believe that," he said.

If the same subject had been discussed with John D. Rockefeller, ex-President Taft, Nicholas Longworth, Nicholas Murray Butler, J. P. Morgan, or any other ultra-reactionary citizen, could more reactionary views have been expressed?

The plain meaning of Mr. Burleson's words is that he cannot be expected to take any view in regard to the public welfare in conflict with his private interests. He is a landowner first and an American citizen afterward. Perhaps he did not intend to be so rash. But if his words are capable of a different construction he should hasten to let it be known.

A NATIONAL PRODUCERS' CONVENTION SPEAKS

Land value taxation by the Federal government was demanded by the great convention of producers and consumers at St. Paul on September 19. This convention called by the Farmers' Nonpartisan League, was participated in by representatives of that organization, the Equity League, National Grange and American Federation of Labor. Delegates were present from most of the States, and the total attendance was in the thousands. In addition to other methods of raising revenue, the convention demanded

we urge the levy of a two per cent. tax upon the value of all unused or inadequately used land, whether in city or rural districts.

This is not a Single Tax plank, but marks progress. A two per cent. Federal tax on unused or inadequately used land, in addition to State and local taxes, will do much to force the putting of the land to its best use. Then is it probable that those who have properly used their land all along will tolerate the suggestion that the tax be taken off of formerly unused land and thus increase their own burdens? It hardly seems so. And will not those driven to improve their lands see then how the tax on improvements penalizes industry? That not all readily see a solution in exemption of all improvements and taxation of all land values? Assuming that they will be in a reasonable and logical mood, no other conclusion seems likely.

The St. Paul convention has done well.

A NEW PARTY?

A national convention was held at Chicago on October 3 and 4, composed of Single Taxers, Socialists, and representatives of the Prohibition and Progressive parties. The object was to find, if possible, common ground for mutual co-operation. A platform was adopted, containing a Single Tax plank and planks embodying special demands of the other groups, as well as demands on which all agree without mental reservation. The name "National" party was chosen, but that does not imply that it intends to enter the field as a competitor with existing parties. It is merely prepared for an emergency. The Single Tax plank was not adopted without some bitter opposition from delegates who have evidently not studied the question. The "Chicago News" reports that two Prohibition delegates, J. H. Ingersoll, of Idaho, and D. A. Ferris, of Clinton, Mo., strongly objected to the use of the term "graft" as applied to their rents, both being land owners. Mr. Ingersoll is reported as saying:

"This Single Tax proposes confiscation. I know I am in the minority in opposing this, but if you are going to fall in for every crazy, wild-eyed idea that comes along you will not carry out your purposes. There are millions of acres of free land still left in the United States for any man who wants to work."

Mr. Ingersoll forgot to add that any free land that is left is worth no more than it costs. However, he was ably answered by Harry H. Willock, of Pittsburgh, while Ben Marsh took care of the other objector.

The platform is divided into three sections, devoted respectively to political democracy, industrial democracy, and international democracy. Concerning industrial democracy it says that "it is fundamental to industrial democracy that there shall be equality of economic opportunity." It states further, in part:

As steps toward the realization of this industrial democracy we urge:

(1) **Extinction of Land Monopoly:** Removal of the fundamental evil of land monopoly by taxation of site rental values, this taxation to be progressively increased and taxation of improvements to be gradually abolished.

NEW YORK CITY ELECTION

Mayor Mitchel, of New York City, is fighting for re-election on his record as Mayor. There is one thing in his record, however, which he is not bragging about. Before his election in 1913 he promised the Lower Rent Society, if elected, he would do nothing to obstruct legislation allowing a referendum on untaxing of buildings. After election he violated this pledge. Today building in New York City is practically at a standstill and rents are going up. Untaxing of buildings and heavier taxation of land values might have been put in force by this time and relieved the situation but for Mitchel's perfidy. A Mayor who treats a pre-election promise as a "scrap of paper," is a good one to restrict to one term. Any one of his opponents will find Mitchel's record on this point an exceedingly vulnerable one.

ANOTHER LABOR ORGANIZATION IN LINE

The Michigan State Federation of Labor, in session at Detroit on September 25, came out strong for a Federal tax on land values both for revenue purposes and to force idle land into use. One plant demands that "**incomes, excess profits and land values should be taxed to the fullest needs of the government.**"

Another and stronger plank reads:

"**To increase the food supply and to lower prices, the government should commandeer all land necessary for public purposes and should tax idle land in private possession on its full rental value.**"

Neither plank is scientifically exact. But the main point is recognition of the need of breaking land monopoly and realization that taxation of land values is the best means. Michigan labor makes a good start.

PROGRESS IN MASSACHUSETTS

For the first time one of the bigger parties of Massachusetts has made a declaration on taxation which can be fairly construed as an endorsement of Single Tax. The Democratic State Convention at Boston on October 6th advocated amendment of the taxation section of the Constitution to allow classification of property for taxation at varying rates according to the nature of the property and the effect of the tax. "We want our taxation laws to give more encouragement to our producers," it says, "and our commercial interests, both of them at present greatly imperiled by extensive taxation. Those who hold our national resources out of use should be thus penalized, if anybody, instead of those who do things."

A PRIZE FOR A NAME

That aggressive publication, *The Ground Hog*, announces that it will change its name to one more agreeable to persons of esthetic taste. It offers a prize of $25 for the best suggestion, accompanied by a payment of one dollar for four subscriptions. Here is a chance for profitable exercise of ingenuity.

DRIVING THE IDEA HOME

The New York *Evening Post's* correspondent at Kansas City telegraphs his paper the following with regard to the threatened food shortage:

"**The increasing amount of tenant farming, which has become a notable feature of Western land owning, is also against the largest possible production on the fields. The tenants are accomplishing less and robbing the soil more than would owner-farmers with a natural result of deterioration.**"

These tenants could become farm owners, if the land they cultivate were not held at exorbitant prices based on its value as a speculation. The program of the Homestead Loan and Land League to tax the unimproved value of land and loan money to citizens to acquire homes will meet this need in Missouri.—*Land and Labor.*

PLEASANT TO HEAR

St. Louis, August 27.

Editor of The Bulletin:

Permit kindly congratulations on The Bulletin for August, 1917. It seems to be the best yet issued—though small, yet full of interest and pep.

Yours sincerely,

J. L. Schoen.

ONE ANSWER AND ONE REMEDY

Three years ago the real estate bubble burst; the outbreak of war hastened the explosion, but inflated values was the real cause. Thousands lost money. Some one had to lose, for higher prices could not go on indefinitely. With the bursted bubble came time for reflection and many people began to see that real estate speculation was bad whether you won or lost—the ethics of the theory were wrong. But that was three years ago. Judging by a recent Winnipeg auction sale of city lots a large number of folks have forgotten their good resolutions, while those who were bitten before are now having another throw in the hope of winning this time. The full-page advertisement in the daily press no doubt helped them back to the broad road. We quote a few of the headlines of the advertisement:

REAL MONEY!

EASY MONEY!

QUICK PROFITS!

Were Made Saturday

Buyer of Lot No. 98 paid $60 per front foot.

Has been offered $100 per front foot.

On Investment of $902.50 Cash He Has Been Offered a Profit of $3,800

Then follows an appeal to home seekers, to investors, to builders and to **speculators**, and the greatest appeal to the speculator. Shall we let ourselves go again? Shall we repeat the sorry incidents of three years ago? Is this business of real estate speculation which was ethically wrong three years ago, ethically right to-day? Surely there is but one answer.—*The Statesman* (Winnipeg, Manitoba).

SOUTH AMERICA'S HENRY GEORGE

The imagination of the Argentine Single Taxers has been struck by a significant coincidence—the anniversaries of the death of Bernardino Rivadavia, the first Argentine President, and the birth of Henry George, fall upon the same day, the 2d of September.

Rivadavia, one of the greatest statesmen of the Western Hemisphere, left his mark in history by a measure which was voted by the first Argentine Congress, in 1826, and which, by instituting a renewable leasehold system of land tenure, reserved for the nation the rental value of the land. The law was in force for two years when a political revolution drove Rivadavia from power and abrogated his radical land legislation.

Over half a century later, Henry George, by his formula of a Single Tax on land values, proposed the only practical method, under the prevailing system of land tenure, for realizing the economic and fiscal ideals of Rivadavia.

Small wonder, therefore, that in the publications of the Argentine Single Tax League the names and portraits of Rivadavia and Henry George appear side by side.—*The Square Deal* (Toronto).

A TALE OF TWO RAISES

A correspondent at Eddystone, Pa., a suburb of Chester, and fifteen miles from Philadelphia, sends the following figures telling of his experience. They need no comment other than that some people are so blind as to speak of such conditions as "prosperity."

	1914.	1917.	Increase.
Wages per hour	40 cents	42½ cents	7½%
Rent per month	$14.00	$30.00	117 %

J. J. CONNELL,
UNIVERSITY OF WISCONSIN
MADISON, WISC.

THE BULLETIN

ORGAN OF THE NATIONAL SINGLE TAX LEAGUE

S. DANZIGER, EDITOR (PRICE 10c PER YEAR

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NATIONAL COMMITTEE:

WARREN WORTH BAILEY
HERBERT S. BIGELOW
HENRY P. BOYNTON
OTTO CULLMAN
BENJAMIN DOBLIN
BRIG. GEN. WM. C. GORGAS
BOLTON HALL
FREDERIC C. HOWE
C. H. INGERSOLL
LEWIS J. JOHNSON
MRS. ALICE THACHER POST

THE NATIONAL SINGLE TAX LEAGUE
OF THE UNITED STATES

JACKSON H. RALSTON
WM. MARION REEDY
BENJ. J. SALMON
ALEX. Y. SCOTT
LINCOLN STEFFENS
FRANK STEPHENS
W. S. U'REN
FRANK P. WALSH
MARY J. WILLOCK

DANIEL KIEFER, Chairman,
Wilmington (Arden), Delaware

To the Single-Taxers of the United States

IN this number of The Bulletin we are featuring the address of our new National Organizer, Mr. Robert D. Towne. I am neither indulging in flattery nor pretending to an enthusiasm I do not feel when I say that I believe the single tax movement is to get a great promotion at the hands of Mr. Towne. His experience, his well-known writing ability, of which single-taxers have had a taste in his magazine, The Areo, and his rare executive and organizing ability which has been proven by more than a decade of distinguished success as editor and publisher, make him the most hopeful addition to our forces that we have had in many a day.

But in addition to all this, Mr. Towne has been a single-taxer all his life, and enters upon this work with a ripened enthusiasm and a grounded sincerity of purpose which are contagious and irresistible. After a number of interviews in which Mr. Towne has made known to me his plans, I do not hesitate to say that in him we have a leader who is entitled to the unstinted support of every single-taxer, and that with that support we shall accomplish a revival of spirit and a quickening of our propaganda that will bring encouragement to every man in the country who has the cause of single tax at heart.

DANIEL KIEFER, Chairman,
The National Single Tax League of the United States.

Mr. Towne's Salutatory as National Organizer

Through my *Aero Magazine* I feel that I am already well acquainted with the single-taxers of the United States; and in this, my official bow under the rather grandiose title of National Organizer, I will not undertake to further introduce myself but rather to set forth a sort of confession of faith which will give the key to my future course.

During the recent weeks I have been re-reading the "Life of Henry George" by his son, both now gone from these banks and shoals of time, I have been struck again by this splendid fact in this new reading of the life of Mr. George, that his genius and his message are essentially democratic in the best American sense of that word.

Henry George was an American patriot. The democratic tradition was strong in him. He was an individualist of the Jefferson type; and he was a socialist of the Hamilton type. The rights of man and the rights of property have their perfect defense in his writings.

I have come to feel that Henry George was and is the providential man for America; that his creed is destined to be the American political creed; that his conception of the powers and uses of Government answer wholly to that ideal of democracy which is spreading over the whole world.

With something of all this in mind, it has been a growing, and, I admit, a daring project of mine that something must be done, and that I might find a place in the work of reviving the vogue of Henry George and bringing his great program forward once more for a fresh plebiscite of the American people.

The time is ripe, we have moved on to the point where Henry George's issue is germane to our most imperative problems, and I would be glad to be counted among those who shall have the good fortune to take up his work where he laid it down and go on with the most hopeful and inspiring program of social betterment ever conceived in the brain of man. It will be a great happiness to me if I can do even a very little to recover and make glowing in our movement the spirit in the strength of which it prospered while Mr. George lived.

In after years, looking back on his early days in California, Mr. George said, "I came near starving to death, and at one time I was so close to it that I think I should have done so but for the job of printing a few cards which enabled us to buy a little corn meal." The struggle with poverty through all his early manhood planted in the soul of Henry George a seed which was destined to bear golden fruit in his later years. First of all it put him face to face with the shabby and forlorn existence which is the lot of such a fearful proportion of mankind. Next it bred in him that deep and earnest and passionate sympathy for the people which nerved him for his great work as their defender. But greater than all, it started him on that inquiry into causes which in itself is an extraordinary mark of the lofty soul of the man.

The whole world lived face to face with slavery through many ages. But one day an uncouth boy from the farms of Illinois looked upon an auction block in New Orleans and muttered to himself, "By the eternal if I ever get a chance to hit that thing, I'll hit it hard." I do not know why the lad from the Sangamon was invested with a soul that could react in a new way to what had become a settled practice of the race; but in that mystery lay the seeds of the emancipation. And so the world has been living with poverty throughout the centuries, and the wisdom of the world has excused, condoned and justified it; but in the providence of God there came a young man who had a new quality of soul which reacted in a new way to this established and accepted blight upon our social syvstem.

In the fullness of time this trend of his thought reached a grand climateric in his proposal for the regeneration of the world; and this is the supreme distinction of this man of the people. Once only in all the history of the human race has another put forward a more sublime project. And He also was a lowly man of the people who had looked life straight in the face and reacted with a similar glory of redemptive aspiration.

If we wish to prolong the influence of Henry George in the world and reap the full wealth of his rich and varied genius we must cling to the moral and spiritual contents of his vision and preach these to the multitude with evangelistic purpose and power. And finally, this inspired seeker after truth has done for the very sublimest truth what Watt and Stephenson did for the truth of steam power, and what Morse did for the truth of telegraphic power, and what Edison has done for the truth of electric power. He provided the simple formula by which the vision may be translated into the practical business of the world. He has showed us how the earth may be opened to men. He has given the A B C of the new emancipation.

In closing his great work, Mr. George said: "Within our own times, under our very eyes, that Power of which the whole universe is but the manifestation; that Power which maketh all things, and without which is not anything made that is made, has increased the bounty which men may enjoy, as truly as though the fertility of nature had been increased. Into the mind of one came the thought that harnessed steam for the service of mankind. To the inner ear of another was whispered the secret that compels the lightning to bear a message 'round the globe. In every direction have the laws of matter been revealed; in every department of industry have arisen arms of iron and fingers of steel, whose effect upon the production of wealth has been precisely the same as an increase in the fertility of nature. What has been the result? Simply that land owners get all the gain. The wonderful discoveries and inventions of our century have neither increased wages nor lightened toil. The effect has simply been to make the few richer; the many more helpless!

"Can this state of things continue? May we even say, 'After us the deluge!' Nay; the pillars of the state are trembling even now, and the very foundations of society begin to quiver with pent-up forces that glow underneath. The struggle that must either revivify, or convulse in ruin, is near at hand, if it be not already begun.

"The fiat has gone forth! We cannot go on permitting men to vote and forcing them to tramp. We cannot go on educating boys and girls in our public schools and then refusing them the right to earn an honest living. We cannot go on prating of the inalienable rights of man and then denying the inalieable right to the bounty of the Creator.

"But if, while there is yet time, we turn to Justice and obey her, if we trust Liberty and follow her, the dangers that now threaten must disappear, the forces that now menace will turn to agencies of elevation. Think of the powers now wasted; of the infinite fields of knowledge yet to be explored; of the possibilities of which the wondrous inventions of this century give us but a hint. With want destroyed; with greed changed to noble passions; with the fraternity that is born of equality taking the place of the jealous and fear that now array men against each other; with mental power loosed by conditions that give to the humblest comfort and leisure; who shall measure the heights to which our civilization may soar? Words fail the thought! It is the Golden Age of which poets have sung and high-raised seers have told in metaphor! It is the glorious vision which has always haunted man with gleams of fitful splendor. It is what he said whose eyes at Patmos were closed in a trance. It is the culmination of Christianity—the City of God on earth, with its walls of jasper and its gates of pearl! It is the reign of the Prince of Peace!"

That is the vision of Henry George! It is our vision. But it is not the vision of a dream. It is not a mere play of the imagination. It is the solemn and engaging rhetoric of moral and spiritual realities. It is pitched in the American key. It is born of The Declaration of Independence. It is the slogan of Jefferson, of Washington, of Abraham Lincoln, of Garrison and Phillips. It is of the very essence of that democracy which at this moment is ringing round the world and which, through the mighty instrumentalities of war, is forging the new civilization which is to take the place of that which the war is sweeping away.

So much for the vision. Now we turn pragmatists.

What are we going to do with our vision? Well, the war is teaching us a practical lesson commensurate with the task which lies before us. We have seen how the resources of the whole world have been commandeered for purposes of waste and death. The people have been made to draw together into armies which fight with a common purpose; and the money of the people has been conscripted and mobilized to the same common end.

Soon or late we must learn how to unite ourselves and our resources to build again what we have now torn down. And here is where the real test of practical judgment comes. Can we do this, first in the small ways that are open to use, and then in larger and larger units of coordinated effort as the work progresses?

Such a mobilization cannot come by merely wishing for it. A new leadership must arise to persuade the people, to instruct, enlighten, encourage and assist them. It is here that we, organized as The National Single Tax League, find our task. Under a separate head in this number of THE BULLETIN, Mr. Kiefer and myself have suggested the first steps toward an effective movement for a national effort in behalf of the single tax. I trust all friends of the League, and all believers in the single tax will read it carefully and enter into the work with us in a spirit of genuine cooperation and helpfulness.

A Plan of Campaign

Letters have gone out to the single-taxers of the United States seeking a more intimate knowledge of the wishes of the friends of the cause with a view to framing a new forward movement. The war has quickened the public interest in the affairs of government and we find everywhere among single-taxers a growing desire to get on the firing line and start a fresh propaganda for our reform.

The answers to our letters indicate some things which are quite obvious and upon which we can all agree. From every state has come suggestions looking to a closer organization of our forces. Many call attention to the need of better organization in each state. All feel the need of a service of literature to as many people as can be reached. And everybody sees the advantage of having our best speakers constantly out before audiences explaining and pushing our views.

From all these it is possible to formulate a general plan of campaign which may be enlarged as we go along.

At this point we wish to emphasize the fact that the war has changed the whole situation with our single tax propaganda, just as it has everything social and political in the whole world. It is no reflection upon our past activities, therefore, to say that what we have to do is to create a new movement with new objectives and fresh enthusiasms. All of us have grown stale with our issue. The war has changed that too. We see now that it is a new world and a new issue that we have to press; and with this enormous advantage, that all men are today in a more receptive frame of mind, and the great majority of people are ready for radical measures of relief and progress.

The situation, therefore, suggests, and all the letters we are receiving from those who have been in the position of leadership in our movement confirm the suggestion, that there are several lines of work which invite us all and about which there can be no dispute.

First, we must get together. That means a few very simple things. It means, to begin with, a more thorough enrollment of all the single-taxers of the United States. This little inexpensive Bulletin is our immediate intsrumentality for accomplishing that. We plan to make it a live, intimate, monthly communication to every single-taxer we can reach. By this means we will lay before you each month the work of The National League. We will constantly refer every move we make to our constituency for their approval. That is the democratic way.

For this Bulletin service we will make a charge of fifty cents a year, which will be deducted from each subscription to the funds of the League; or it may be forwarded direct by each member.

Second. We shall ask every single-taxer to subscribe a monthly sum for the work of the League. Within the next few days every one who subscribed last year will receive a letter from us with subscription card; and we feel sure that every one will, at least, renew the pledge of the previous year, and where possible increase it. A copy of the pledge is printed elsewhere in this issue of the Bulletin, and those who may wish to do so may fill in the blanks and mail them to the Headquarters.

Third. It is important that our various single-tax publications shall be greatly strengthened and their circulation increased. The National League should have the facilities for rendering immediate assistance, not merely financial, but in the way of a canvass for wider influence among the people for the publications that carry the various phases of our reform. It shall be the object of The League henceforth to help our publications to reach a self-supporting basis. We have plans by which we shall undertake this in conjunction with the devoted men who have been giving their lives to the journalism of our cause.

Fourth. Next come our writers for the public press and our speakers. The League should be in a position at once to offer to all these a service of financial aid and managerial assistance so that they can be constantly busy and reach the people with our message. A writing syndicate and a lyceum bureau are among our plans for the immediate future, and will be set forth more in detail in future issues of THE BULLETIN.

Fifth. The "Open Forum" movement is spreading all over the country. Mr. Wilson has lately expressed a desire that every neighborhood might have its weekly gathering for neighbors to "counsel together with their common affairs." There are a great variety of organizations of a similar purpose, among which the Women's Federation is conspicuous. All such movements and organizations not only furnish us with opportunities ready-made for our propaganda, but they suggest the way to extend the movement by our own organizations. This is a work which The League is planning for the coming year.

Sixth. From every state are coming suggestions touching the organization of state branches of the National League. This is the most important work in which we could engage. The National Movement should not only aid each state to organize itself effectively, but the state organizations in turn would give new life and a more democratic organization to the National League. This is a work which we will

outline more in detail at an early date and lay before the single taxers of the country.

The condition precedent to all these undertakings is funds. If our friends in every state will supply us with as much money as they gave last year, and if possible a little more, we will be able to go forward.

With this in mind we have started out to raise $50,000 for the work of the League the coming year. That sum is really inadequate, but it will give us a start and enable us to build an effective organization.

We have already ten thousand or more men and women in the country who are eager to co-operate in the work of the League. It is our belief that among that 10,000 there are ten who would be glad to contribute $100 a month to an effective and business-like propaganda along the lines indicated above. Surely there are fifty who can do half as much, and a hundred who could do a quarter as much.

Let us suppose there are 250 who could give $10 a month, and 500 who could give $5 a month. Then set down 1,000 for $1 a month, 5,000 for 50 cents and the rest 25 cents a month. There is really nothing overdrawn in such a programme of giving. Is 25 cents a month too much to give to a cause which you believe will lift the human race several inches higher in a permanent prosperity? Is $100 a month extravagant if you really believe the single tax would build a new and better world?

But see what such a programme would amount to:

Subscribers	Amount Monthly	Monthly Total.
10	$100.00	$1,000.00
50	50.00	2,500.00
100	25.00	2,500.00
250	10.00	2,500.00
500	5.00	2,500.00
1,000	1.00	1,000.00
5,000	.50	2,500.00
3,000	.25	750.00
		$15,250.00

Just see the enormous possibilities of a real co-operation of ten thousand men and women. Instead of the $50,000 the League is asking for this year, a programme of general giving of small amounts on the scale outlined would give us an income of $183,000 a year. We have set out to raise less than one-third of that amount. If everyone will subscribe and scale their subscriptions to one-third of the amounts named, we will have the fifty thousand!

(Signed) DANIEL KIEFER, Chairman.
ROBT. D. TOWNE, National Organizer.

THE NATIONAL SINGLE TAX LEAGUE

OF THE UNITED STATES

DANIEL KIEFER, Chairman, Wilmington (Arden) Del.
ROBT. D. TOWNE, National Organizer, Scranton, Pa.

Desiring to assist in the work of THE NATIONAL SINGLE TAX LEAGUE, I herewith subscribe as follows: (Choose the form of subscription which best suits your convenience):

Monthly .....$..... Quarterly .....$.....
Semi-Annually ...$..... Annually .....$.....

To every subscriber will be mailed once a month, or oftener, The Bulletin of The League, giving full information of the work and of the progress of the movement; and it is understood that 50 cents of each subscription annually will be used to defray the expenses of the same.

Subscriptions are for the period of one year unless otherwise stated.

Name.....
Address.....

The New York Election

Mayor Mitchel of New York City, repudiated a pledge given to the Lower Rent Society, before his election in 1913. Now New York City's voters have repudiated him. They must have felt that a Tammany mayor who does not pretend to be a reformer, is better than a reform mayor who treats a pledge as a "scrap of paper."

Pueblo Gone Wrong

Pueblo has rejected the proposed Single Tax Amendment. The result is bad—for Pueblo. As far as the movement is concerned, the adoption of local Single Tax in several places makes of minor importance what any particular locality may do. But it is a question of supreme importance to Pueblo whether it will let itself be outstripped by other towns. It is highly important to the workers of that city, whether they may have a permanent plethora of jobs and high wages or whether conditions should continue that create periods of unemployment and distress. Pueblo has chosen the latter. It is the kind of choice that sooner or later shows those who have taken it that they have not chosen wisely.

Labor in Line

The Jackson, Mississippi, Central Labor Union has endorsed the bill providing for complete Single Tax to be introduced in the legislature by N. M. Everett.

Another organization to take action was the Illinois State Federation of Labor. In its convention on October 15th, it adopted a resolution urging the State legislature at its next session, to put a tax on the market value of all land not in active cultivation and to apply the proceeds to the war expenses of the state.

Mrs. Fels Resigns

The committee announces with regret the resignation of Mrs. Joseph Fels. Under the Constitution it becomes incumbent on those members, whose proxy she held, to notify the chairman to whom they wish their votes transferred.

C. B. Kegley

A severe loss to the progressive movement among American farmers is the death of C. B. Kegley, master of the Washington State Grange. He died on October 29th of pneumonia. Under his leadership the Washington State Grange took as advanced a position the Grain Growers' Association of Canada. It went on record "as favoring the adoption of a system of taxation whereby personal property and all improvements should be exempt from taxation and the burden be borne entirely by land values." It declared for free trade and expressly stated that this should not be confined to the things that farmers buy but should be applied for the benefit of all. It is now co-operating with the labor organizations of the state to secure land value taxation and other needed reforms. He was a busy worker, not only in his state organization, but in the National Grange, and did invaluable service in frustrating the plans of plutocratic interests seeking to gain control.

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UNIVERSITY OF WISCONSIN
DEC 31 1917
MADISON, WIS.

THE BULLETIN

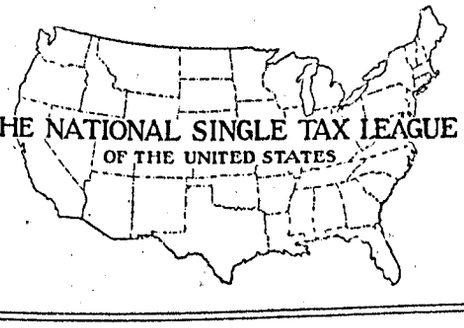
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DANIEL KIEFER, Chairman,
Wilmington (Arden) Delaware

The League's First Year

This month closes the first year of the existence of the National Single Tax League. A year ago the task fell upon the Single Taxers of the United States to conduct their work with their own resources. The arrangement was ended by which half of the expense, and frequently more, was derived from a single source. The movement was required to demonstrate its ability to sustain itself. It has undergone that test for a year, and, considering the circumstances, has stood it well.

Probably a harder year than the current one could not have been picked for such an experiment. The war has necessarily had a distracting effect, financially as well as mentally. In addition, the failure of an investment concern, which had appealed largely to Single Taxers, had a severely crippling effect on many generous contributors. That the National League has nevertheless succeeded in continuing the activities formerly supported by the Joseph Fels Fund Commission speaks well for the stability of the movement.

The coming year, however, should show far better results. The year 1917 has to its credit more legislative enactments along our line than any preceding. It would be strange if this did not stir Single Taxers to greater effort, especially with so able an organizer as Mr. Towne on the job. The better an organization we have, the greater the support it gets, the sooner may we look for attainment of our ultimate object. To our movement applies the same statement made concerning the suffrage movement by Alice Stone Blackwell, in The Woman Citizen.

"The victory has come closer as organization has replaced chaos; * * * and in order that it may arrive quickly and surely, organization must replace chaos in every Congressional district where chaos has still been allowed to prevail. Now is the time to put the matter through."

Mr. Towne's Work

Mr. Towne, who has become the National Organizer for the League, is over-burdened with modesty about himself and his work and has so far refrained from saying anything in The Bulletin about the really worth-while things he is doing. So The Bulletin will endeavor to supply the omission.

We think every Single Taxer will feel a renewed enthusiasm when we say that Mr. Towne is not only reviving the faith of Single Taxers all over the country with the remarkable preachments he is sending out in his little magazine, The Areo, but that he is laying the foundation for big things among the men of resources throughout the country. We know of one city where a half-dozen men have subscribed upwards of $50,000 on plans Mr. Towne laid before them and it is his purpose to assemble a capital of at least a half million dollars to engage in propaganda for the single tax on more hopeful and business-like lines than has ever been undertaken before.

Mr. Towne has always been engaged in big undertakings. He is a publisher of experience; and his dedication to the cause of single tax is of the same kind as that which moved Tom Johnson, Joseph Fels and Henry George himself, not to mention all the thousands of others, who, during the past quarter of a century, have given the best that was in them of talent and means for the promotion of our principle of liberty and democracy.

That men of the caliber and character of Mr. Towne are coming forward to work openly for the single tax is one of the best evidences of the great progress we are making.

The National Single Tax League, answering to the obvious and felt need of the times, is undertaking to do the most aggressive work of its career during the next year; and Mr. Towne has entered heartily into that work and voluntarily undertaken

(Continued on page four)

Stirring Up Mississippi

Mississippi Single Taxers are wide awake and on the job. They are getting the attention of the State directed toward the bill to be introduced at the coming session of the Legislature to abolish all taxes on industry and take the entire rental value of land for public use. Every State official from the Governor down, including members of the Legislature, as well as both United States Senators and all Congressmen have received from State Senator R. E. Thompson a letter of which the following is a part:

I earnestly ask that you devote about six hours of your time in the interest of the State and yourselves to "reading up" on the most important bill that is to be introduced at the coming session of the Legislature, which will be introduced in the House by Hon. N. M. Everett, of Newton, Chairman of the Ways and Means Committee.

At great expense to myself I am having sent to you by The National Single Tax League of the United States a copy each of the following entitled pamphlets, one of which is by Hon. Alex Y. Scott, of Rosedale, Mississippi, and kindly ask that you carefully read and study each of them BEFORE the Legislature convenes next month:

"The Case Plainly Stated," "Crimes of the Minority," "The Tax Question," "The Farmer and the Single Tax," "A Merchant's View of the Single Tax," "The Land of Your Children," "The Crime of Poverty."

Please deliver these back to me in the Senate chamber at Jackson during 1918 session of the Legislature.

Some results are already evident. United States Senator John Sharp Williams writes:

I have also received your note suggesting that we put into effect a system of taxation which is substantially Henry Georgeism. There is a great deal of virtue in Henry George's theory. SOME DAY THE WORLD WILL COME TO IT. * * *

Very emphatically yours,
(Signed) JOHN SHARP WILLIAMS.

State Superintendent of Public Education W. F. Bond answers as follows:

I am very much pleased to know that you are working on a plan of taxation that will help to solve our financial troubles.

I wish you much success. * * *

Very cordally yours,
(Signed) W. F. BOND.

As to Governor Bilbo. While no reply from him has been reported yet it was not so long ago that his personal organ, The Jackson Issue, endorsed Pastoriza's work in Houston and urged application of similar reforms in Mississippi.

With such live wires on the job as State Senator Thompson, Representative N. M. Everett, Alex Y. Scott, D. P. Dear, Robert Phifer, Fred McLean and others, the State can be put into the hopeful class.

The Mississippi case illustrates the need of keeping up and strengthening the National League. Without it the workers would have lacked facilities for obtaining promptly, if at all, the literature needed to get results. In addition to the pamphlets mentioned, the League has just supplied the workers with 15,000 assorted copies of Press Bureau leaflets.

While work of this kind can be done we need not be concerned when elections fail to give immediate favorable results. We can keep on influencing public opinion and in time elections will more often go our way. With the need of such activities in view, Joseph Fels created the fund on which, in spite of his protest, his name was bestowed. It has brought results evident to all who have the opportunity to note that there are hundreds of papers now in the United States committed to a favorable editorial policy toward the Single Tax, whereas, nine years ago scarcely a score could be mentioned. It should not be necessary to argue with Single Taxers concerning the need of keeping up such work. No one who wants the Single Tax can feel indifferent, once he realizes what is being done. The League is now putting the question up to the Single Taxers of the United States. It is for them to say how interested they are in keeping the machinery going.

An Obvious Need

Though given but little notice in the daily press, attention should be called to the following from President Wilson's message:

It is imperatively necessary that the consideration of the full use of the water power of the country and also of the consideration of the systematic and yet economical deveopment of such of the natural resources of the country as are still under the control of the Federal Government should be immediately resumed and affirmatively and constructively dealt with at the earliest possible moment. The pressing need of such legislation is daily becoming more obvious.

In other words, Congress neglected a pressing duty when it failed to pass the Crosser colonization bill, which provided for the need now "daily becoming more obvious." That bill authorized opening to settlement of the remaining public lands on terms which assured the settlers the entire product of their labor free from taxation and retained for public use the rental value of the land. In the same way Mr. Crosser's more recent bill, the one relating to raising of Federal revenue, would, if passed, have tended to bring about "systematic and yet economical development" of unused and inadequately used natural resources no longer owned by the Government. Now is the time for constituents to tell their Senators and Congressmen to perform their obvious duty. Those who have written before may now show that the President is with them.

Bequests to the League

To answer requests that have come for the proper way to word a bequest for the benefit of the movement, 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.

How to Win the War

Get word to the German soldiers and civilians that the United States is a country with opportunities open to the whole world, for labor on terms assuring the laborer his entire product. Add to this assurance that all German soldiers surrendering can have the advantage of these conditions, as well as American citizens. With this once understood, the Kaiser's army would dissolve in a month and permanent peace would quickly follow. But it would first be necessary to establish conditions in the United States in accordance with the promises. To do that, all unused and inadequately used land must be opened to labor, and to accomplish that the Single Tax unlimited must be established. Congress could make a start at it with a Federal land value tax and by doing away with taxes on labor. The States should do the same. Those who oppose this procedure are needlessly prolonging the war, making harder the task of the men in the field and increasing losses and sacrifices. Besides, they are making it possible for Germany to do it first. Work for the Single Tax is the most effective work for speedy victory and peace.

Recent Publications

To be had on request of the National Single Tax League, Arden, Del.:

A new edition of "My Neighbor's Landmark." A collection of short stories in Bible land laws, by Frederick Verinder, an able English writer.

"The Moral Purport of Single Tax." An address delivered at the Jefferson Birthday Celebration in Philadelphia, April 12, 1895, by Solomon Solis-Cohen, M. D., of Philadelphia.

"The People, the Land and the High Cost of Living," by the Commissioner of Emigration, Frederick C. Howe, Ellis Island, N. Y.

A new edition of "The Prophet of San Francisco," by Assistant Secretary of Labor Louis F. Post.

A new edition of the complete works of Henry George. Ten volumes in cloth, $12.00; in leather, $17.00. Special discount to educational institutions and libraries.

Where Something is Brewing

State-wide campaigns are brewing in Missouri, Mississippi, California, Texas and perhaps one or two additional States. In no case will hasty action be taken. Workers will launch their campaigns when it seems to them that conditions are most favorable. Preparatory work is going on, and while such work makes little noise, it is essential to making the most spectacular efforts of coming political campaigns with commensurate results.

Organized labor in all of the States mentioned is on record in favor of the Single Tax principle.

Charles B. Fillebrown

Nation-wide regret is felt among Single Taxers on account of the death in Boston on December 2, at the age of 75, of Charles B. Fillebrown, former president of the Massachusetts Single Tax League, at the home of his daughter, Mrs. George M. Murray. Mr. Fillebrown was a successful business man, who did not allow his success to mislead him into the fallacy that economic conditions are therefore just. He was an active worker for the cause from the very beginning of the movement, a prolific author of books, pamphlets and newspaper articles. He became treasurer of the Massachusetts Single Tax League in 1892 and later president of the organization. He declined a reelection in 1913. As president of the league he originated the plan of giving monthly dinners at which the guests of honor were leaders of thought outside of the movement. Thus, one month a dinner was given to college professors, at which the guests explained their attitude toward the Single Tax and then listened to a courteous reply. At another labor leaders were the guests, at another prominent business men, then farmers and so on. "Capture the generals and the privates will follow" was the principle on which he held most effective propaganda should be conducted. The fact that the Massachusetts State League has become one of the most active and influential is largely due to his energy and activity. His work continues, however, as the present officers and members of that organization are pushing vigorously ahead and making Massachusetts a State where Single Tax is soon to be an issue in practical politics.

Single Tax Would be Better

A belated report tells of the adoption in October by the thirty-seventh annual convention of the National Farmers' Congress, at Springfield, Missouri, of the following resolution:

That the principle of a graduated tax on land held in large bodies for speculative purposes is just and proper, and that its adoption by the legislatures of the several States will unquestionably tend to check the constantly increasing evil of agricultural tenantry.

A similar view is expressed by ex-President Roosevelt in The Southland Farmer, of October 15, as follows:

To break up the big estates it might be best to try the graduated land-tax, or else to equalize taxes as between used and unused agricultural land, which would prevent farm land being held for speculative purposes. There can without question be criticism of either proposal. If any better proposal can be made and tried we can cheerfully support it and be guided in our theories by the way it turns out. But we ought to insist on something being done —not merely talked about.

It is far better to try experiments, even when we are not certain how these experiments will turn out, or when we are certain that the proposed plan contains elements of folly as well as elements of wisdom. Better "trial and error" than no trial at all. And the service test, the test of actual experiment, is the only conclusive test. It is only the attempt in actual practice to realize a realizable ideal that contains hope. Mere writing and oratory and enunciation of theory, with no attempt to secure the service test, amount to nothing.

Takes Issue with Party's Founders

San Francisco, Nov. 20, 1917.

Editor of The Bulletin:

In the October issue of The Bulletin there appears an article headed "A New Party," which reads in part as follows:

> A national convention was held at Chicago on October 3 and 4, composed of Single Taxers, Socialists, and representatives of the Prohibition and Progressive parties. The object was to find, if possible, common ground for mutual co-operation. A platform was adopted, containing a Single Tax plank and planks embodying special demands of the other groups, as well as demands on which all agree without mental reservation. The name "National" party was chosen, but that does not imply that it intends to enter the field as a competitor with existing parties. It is merely prepared for an emergency.

I am more than surprised at the statement found in the lines which I have underscored. I also regret the criticism made of the views of some of the delegates to that convention, since that kind of criticism does not win us Single Taxers and does harm in that it prevents rather than aids the closer unity of those who came together and are now working together with sincere, honest purpose and conviction.

I am enclosing you copy of an article found in "Real Democracy," that you may be furnished with the information necessary to a correction of the impression conveyed that the National party does not intend to enter the field in competition with existing parties.

MISS M. E. LANGLEY.

The Landlord's Power

A special dispatch from Oklahoma City to the Christian Science Monitor, of December 3, tells that landlords in the vicinity of Sasakwa, Oklahoma, are going to dispossess tenants who are members of the working class union. The excuse offered is that these tenants resisted the draft, but if there were truth in that, Federal officials would have attended to them. A more credible explanation is that the working class union is carrying on a propaganda against landlordism. Conditions in Oklahoma have reached the state described by Henry George in speaking of landlordism in England, in Chapter II, Book VII, of "Progress and Poverty:"

> "They habitually control the votes of their tenants and dictate to them in many little ways. That 'right reverend father in God,' Bishop Lord Plunkett, evicted a number of his poor Irish tenants because they would not send their children to Protestant Sunday schools; and to that Earl of Leitrim for whom Nemesis tarried so long before she sped the bullet of an assassin, even darker crimes are imputed; while at the cold promptings of greed, cottage after cottage has been pulled down and family after family forced into the roads. The principle that permits this is the same principle as that in ruder times, and a simpler social state enthralled the great masses of the common people and placed such a wide gulf between noble and peasant."

Landlordism and liberty are as incompatible in Oklahoma as elsewhere. The State must abolish one if it would preserve the other.

Tolerance Desirable

A letter from a worker, who wants The Bulletin to denounce a long-time Single Taxer, is the excuse for the following remarks:

As a movement grows it seems inevitable that it must develop groups and factions within it. So, where such are to be found within the Single Tax movement it is not an unhealthy sign. These differences are due to disagreement over the best method to attain a common objective. What one holds to be the best line of effort another is likely to look upon as poor policy. Probably the best course in such a case is to allow each side an opportunity to try out its plan with the good wishes of the other. Unfortunately, the spirit essential to this policy does not prevail everywhere. In one State particularly a few individuals prominent in different groups see fit to speak in public in a very uncomplimentary manner concerning the others. Some of these partisans are even ready to denounce their own friends, should the latter refuse to share their animosity toward the other group or should they recognize it as composed of Single Taxers equally eager to bring about economic freedom, although they might be mistaken as to the best practical way to reach the goal.

Such feeling is unfortunate. It should not be encouraged, even when those imbued by it can point to wrong-doing by individuals on the other side. When a Single Tax measure is put on the ballot in any State it ill becomes Single Taxers, who may consider it ill advised, to give aid or comfort to the enemy by fighting it. Once on the ballot, it is equally the measure of all. If the measure is not perfect that is not a valid excuse for opposition. There has been a display in the past of such feeling. It should not occur again, neither as an exact repetition nor as a retaliatory act. Let those who do not care to support a Single Tax measure because it is not their kind, relieve their feelings by sulking in their tents if they wish, but let there be no helping of the enemy.

If there should be any one in the movement deliberately trying to mislead it, Single Taxers may be credited with sufficient intelligence to see it before damage is done. There is no need of creating a rumpus or bad feeling before hand.

Mr. Towne's Work

(Continued from page one)

to assist us in every way possible to raise the $50,000 that we need.

We have no detailed report from him as yet, but we learn that he has pledges and promises of something more than one-fifth of the total amount the League has set out to raise; and we are sure that all Single Taxers will put their shoulders to the wheel and assist in every way possible, now that our future looks so bright, and when the public mind is so ready to consider our reform.

Farmers Need Single Tax

To the editor of Capper's Weekly:

I have just read what W. P. Harvey, secretary of Homestead Loan and Land League of Missouri, has to say of large land holdings for speculation. It does not seem possible that a government of the people would tolerate these large holdings when land means so much to everybody.

Eleven years ago I bought a small farm paying a small amount down and a high rate of interest on the balance. I tried hard to finish paying for it and have a home, but light crops and an increase in taxes and all other things that go with raising a large family compelled me to sell and to try renting again with the usual results.

A couple of weeks ago I took a Ford and started east from Jewell county to look for a farm to rent. I went as far as Highland in Doniphan county, stopping at most of the towns and inquiring of real estate men and farmers. They all told me the same story, that there were from six to a dozen men for every farm that was for rent.

Last spring I took a trip out in western Nebraska and eastern Colorado. I wished to buy some cheap land. It seemed to me the land was entirely too high for what it would produce. But that was not the worst feature, you could not borrow a dollar on the land for less than 10 per cent.

Surely a man able to work, who can give references as to his farming and who has all kinds of help, and a capital of about $3,000, should be in good demand most any place.

Here is hoping our Government officials will wake up to the land holding situation.

C. M. PIERSON.

R. 4, Esbon, Kan.

A farm land boom is on, we are sorry to say. That means that young fellows of 18 to 30 will find it a rather hard time to get started farming for themselves on a satisfactory basis. That means that there is likely to be an even further increase in the evils of farm tenancy. In fact, there is a real chance that within another ten years from two-thirds to three-fourths of our best farm lands will be worked by tenants. The farm land boom will make hundreds of millions of dollars for the older men, but the farming world of twenty years from now will in no way be a gainer by the present boom. On the contrary, any decided land boom is likely to make it more difficult for the farming people of this country to weld themselves together into an economic and social unit of real influence.—Wallace's Farmer, Des Moines, Ia.

The people must have the land. They must have the land at prices they can afford to pay. We are condemning the profiteers of the war, men who would make dollars off the needs of our country in its fight for freedom. We are preparing to take in still greater measure, the excess profits made during the war. We must take them. They belong to the people, for they are possible only because of the needs of the people.

What are we going to do with the excess profits, or prices, that are put into lands by those who hold them and do not use them? Are we going to allow the farmers, who must buy lands, to be held up for untold millions and billions of dollars, money not made or earned in any way by those who hold such lands idle now? * * *

Our Nation or our State, or both, can and will find a way to put such lands into the possession of those who will use them. We believe that taxation on such land values, with or without added tax on unused land, will afford the remedy, when taxes are removed from all but such values. But if something more is needed, in our constitution or anywhere else, we are ready to fight for it. The men who actually work the lands are the ones to own them, for use of them is the only God-given title fee to them.—Southland Farmer, Houston, Texas.

Misinforming a State

The latest bit of misinformation put out by California's Anti-Single Tax League, under the signature of its president, Albert E. Kern, is an assertion that the State of Washington, after a two-years' trial of the Single Tax, had to abolish it. The allegation is typical. If this league were operating in Washington it could probably be induced to say that California had tried the Single Tax for two years and then abolished it. The league is entitled to the presumption that its mis-statement was not deliberate. But the fact that it seriously put forth so absurd a report shows it to be an unreliable guide. Yet, individuals and organizations no more reliable, have misled the people of California, Oregon, Missouri and other States to rejection of measures that would have brought prosperity and economic freedom.

So far from an application of the Single Tax having been made in Washington at any time, every effort to that effect has so far been blocked. In 1897 a liberal legislature passed a bill to exempt $1,000 of personal property and improvements. This was promptly declared unconstitutional. A constitutional amendment for home rule in taxation, submitted by the same legislature, was voted down in 1898, after a campaign in which the State was flooded with mis-statements as grossly untrue as the one circulated today in California. In 1912 the city of Everett voted three to one in favor of applying the Single Tax locally. But this, too, has been held unconstitutional.

An indication that Mr. Kern and his league are entirely too credulous is the fact that they quote Professor Carl Plehn, of the University of California, as an authority in taxation. If Professor Plehn has ever shown an understanding of correct fundamental principles of taxation, it does not appear in his writings.

Man's Present Home is Earth--Let Him Use It

Single Taxers should get the editorial page of last Sunday's, December 16, New York American. Space permits us to quote only the following of it. The editorial is preceded by a very interesting and effective drawing:

From the Sunday New York American:

Henry George called attention to the fact that much of the land in America and in other so-called civilized nations is monopolized by men who neither improve it nor allow others to do so.

They are holding this land for a rise in value. This land increases in value just as people in the vicinity improve, cultivate and make their own land valuable. And thus the individual who improves land increases values all around him.

This increase in value is not on account of anything the owner of unimproved property may do. Often he is an absentee. The increase comes from the enterprise and thrift of people in whom the owner has no interest, and for whom he often has a contempt.

* * * *

Morover, you are taxed by the State for any improvement you make on your land. And this taxation must, of necessity, tend toward discouragement of improvement.

Thus there is a tendency to invest in land in a thrifty neighborhood and hang on to it, with the hope of securing the increase in value by doing nothing.

The remedy proposed by Henry George for this condition is "the single tax." That is, all taxes are to be raised on land values. Under these conditions, the man who owns a vacant lot covered with burdock, briars and brambles would pay the same tax that the man pays who owns a lot, and on it builds a beautiful house. The tax would not be on improvemnts, but on the naked land.

The tendency of this policy would be toward causing the gentleman who owned the vacant lot devoted to cocklebur to either utilize it or put up a sign on it, "For Sale Cheap."

Another Land Tax Bill

So many Congressmen and Senators are devising means to force land into use through taxation that it no longer causes surprise to hear of a new case. Still, the following press dispatch of December 1, is interesting:

WASHINGTON, Dec. 1.—Heavy taxes for every acre of arable land not put to the production of food will be proposed to Congress at the impending session in a bill prepared by Representative Randall, of California.

Randall proposes to tax every acre of untilled land $5 and every unplanted city lot $1, the taxes to go to the support of the war. The Government would gain revenues and increase the food supply, he thinks.

Newspaper correspondents frequently get wrong impressions. So, Mr. Randall is entitled to the presumption that he does not intend to introduce a bill so crude and unscientific. He certainly knows that a tax of $5 an acre would, in some cases, be unreasonably high, and he must also know that an arbitrary tax of $1 on city lots would, in some cases, be absolutely low. Until he shows otherwise, he should be credited with intention to frame his bill more in accordance with reason and justice, so that the proposed tax will bear some relative to value.

Statesmen Seeing Light

Within the past month three prominent public men have consciously or unconsciously expressed views which lead logically to endorsement of the Single Tax program. There is Senator Wadsworth, of New York, who insists that the income tax should discriminate between earned and unearned incomes and that as drawn it inflicts a serious injury upon business and **permits those who do not work to escape lightly.** Senator Wadsworth may not be aware that the Single Tax is the only system to which his comment does not apply. But he will become aware of it if he keeps on considering the matter.

Next is Governor Whitman, of New York, who, in addressing the American Federation of Labor Convention at Buffalo, said:

"The modern statesman holds it his duty to abolish what formerly was held to be indestructable—poverty, and the conditions that breed poverty."

Governor Whitman deserves credit for catching sight of the vision of Henry George. The anti-poverty movement, he declares in effect, is no longer to be left to a few enthusiasts. The modern statesman holds it his duty to join with them. That is a fine expression. What specific course is Governor Whitman going to recommend to the Legislature to carry out this important duty of modern statesmen? If he wants suggestions he can find nothing better than the measure proposed in "Progress and Poverty."

And now comes **Senator Warren G. Harding,** of Ohio. In a public statement he points to the vast amount of unused privately owned farm land in the United States. He estimates it at 500,000,000 acres, in addition to land inadequately used. He wants this land opened to use in a way that will not compel workers to pay speculative prices. He wants this done for the benefit of soldiers returning from the war, and also for other citizens who may want to take advantage of such opportunties. Senator Harding should confer with Congressman Crosser, of his State. It may surprise him to learn that they have a common object, and it should be possible for the Senator to see how a revenue bill introduced by Mr. Crosser would prove a great help in enabling him to realize his ideal.

The Central Truth

"The Law of Human Progress" is the title of perhaps the most interesting section of "Progress and Poverty." It has been published separately in book form by the Joseph Fels International Commission, bound in cloth, with gilt top, in an appropriate form for a Christmas or New Year's gift, or for presentation to a friend on any other occasion. The price is one dollar.

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THE BULLETIN

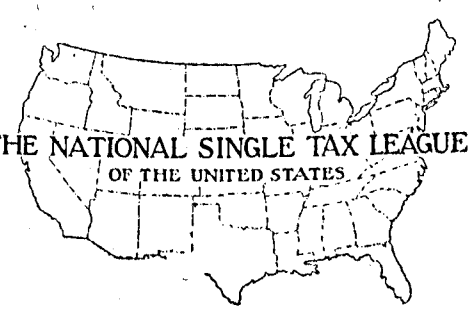
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DANIEL KIEFER, Chairman,
Wilmington (Arden) Delaware

Our Work for the Year 1918

By ROBT. D. TOWNE

This is to be a frank talk with all Single Taxers about the present situation of the National League and our work for the coming year.

First, as to my own connection with the work as National Organizer for the League. I mean business, and I hope you do. And that is all I want to say on that point.

I have spent a good deal of time of late with Mr. Kiefer at the National Headquarters at Arden and I wish to say this: Mr. Kiefer has built a splendid organization which is operating at a minimum of cost. There are three definite lines of work which he has been doing which call for special mention.

First is the Press Bureau, which is now serving some 700 newspapers in the country, the matter being supplied under the editorial supervision of Mr. Samuel Danziger. This work is of itself worth all the money spent by the National League—and yet it is costing only a few hundred dollars a month.

Next comes the distribution of literature to inquirers. I am sure our Single Tax friends do not understand what an important work this is and how well it is being done by Mr. Kiefer's organization. Requests for literature come to the department from all over the world, from colleges, organizations and individuals, and the propaganda value of the matter thus distributed is beyond computation.

The next far-reaching arm of the National League is this Bulletin, which is sent regularly to the enrolled membership and to special lists from time to time, reaching all told many hundreds of thousands in the course of the year. I wish to see this work through the Bulletin greatly strengthened during the year, and with that end in view I have suggested that it be understood that fifty cents of each annual subscription to the League be set apart as a publication fund to pay for the Bulletin and so have a regular subscription list to comply with the regulations of the government postal laws.

Summing up these three branches of the League's work I wish to assure all Single Taxers that here they have the foundation of all successful publicity; and I wish to say further, what Mr. Kiefer has not said with the emphasis it deserves, that these three lines of publicity have been quietly and effectively advancing our cause faster than anything else that has been done for the Single Tax. I find that newspapers all over the country are making constant use of our press-bureau matter, that much of it is published as editorials in dailies, weeklies and monthlies from the Atlantic to the Pacific; and the literature that is going out is likewise receiving careful attention in thousands of homes all over the country.

This may be a good place to say a word that ought to be said and which Mr. Kiefer objects to my saying here. But one of the reforms I am go-

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ing to try to make in our reform is to talk out in meeting and say in plain words the things that ought to be said.

Daniel Kiefer has been giving his life to the work of the League and to Single Tax for more than fifteen years. He has refused to take one penny of compensation. I wish to testify that he is working harder and for longer hours than any man ought to work, and that I have never known a man with a more downright dedication to a cause.

At the end of all these years of self-sacrificing labor Mr. Kiefer is at this moment oppressed and saddened by the thought that a few Single Taxers have withdrawn their support from the League and retired him to the suburbs of their good pleasure because of his anti-war position. My own stand on the war is the direct opposite of his; and, therefore, I can say what I am about to say with better grace than most anybody else. And this is what I wish to say: Daniel Kiefer is a man of strong convictions and he is outright and forthright and downright in what he believes. He is against this war, against our participation in it, and against everything connected with it. But he is at the same time a Single Taxer, and so far as I can see, has not said or done one word or act which in any way compromises the Single Tax cause or injuriously confuses it with pacifism in the public mind.

While his anti-war convictions are positive and strong, Daniel Kiefer has scrupulously refrained from mixing them with his work as chairman of the League. On the other hand he has no sort of hostility to Single Taxers who are not of his way of thinking. With me, for example, he is working in the most friendly and enthusiastic way although knowing well that my war convictions are diametrically opposed to his own. For he believes that freedom of opinion is one of those principles of democracy which goes with the Single Tax.

Mr. Kiefer has been strongly inclined to give up the chairmanship and retire to the ranks. He is staying by his guns and with the cause where he is, because I have urged him to do so, and because I made my acceptance of the position of National Organizer conditional upon his doing so. My own feeling has been and is that every Single Taxer in the United States is under an everlasting debt of obligation to Mr. Kiefer for his faithfulness to the cause and to the wearing labors connected with his office.

I have joined with Mr. Kiefer on the same terms on which he has been working, viz, to do all I can, without pay, and to do twice as much as anybody else is doing as an inducement to get others to do half or quarter or one-tenth as much as they ought to do. And if all the rest of you will only do that half or quarter or tenth we shall be happy with our wages.

And I think I will go one step further, for there is a simple fact here that ought to be rubbed in. Daniel Kiefer has made himself a poor man working for the Single Tax. And he is proud of the sacrifice. The beauty of this statement is that everybody who knows anything about it at all, knows I am speaking the simple truth. If I could find ten or fifty or five hundred who would do what he has been willing to do, I could guarantee the most successful year the cause has ever had.

I wish to bear witness to these plain facts, plainly stated, for this reason: So often in this muddled world we pass by what is of today and now and never see it until it is too late to either help or be helped by it. To me it is a sacred thing that a man or woman is willing to give wholehearted service to a cause in the days of its obloquy and weakness. The habit of killing the prophets and stoning them that are sent to us, is such a terrible habit and so hard to break that, I have a holy horror of being counted with the crowd that does it.

Daniel Kiefer will some day be dead and whoever is left behind will be obliged to pay the tribute of love that will be his due for his life-long faith and constancy. I want to pay my tribute now while it can do him some good. And I am very particular about this for a far stronger reason. I want to use every asset of our cause. And here is a man who is an asset of the strongest kind because he has fought a good fight and kept the faith.

As to Mr. Kiefer's pacifist affinities and activities—well, I thought that I might serve at this particular time to take the cuss off of him in that respect. If you don't like Kiefer because of his pacifism, then put in your time liking me—for I want to see the world made safe for democracy and I want to see the Kaiser licked so that neither he nor any other like him will ever torment the human race again. And if you don't like me for my support of that kind of democracy, then forget me and put in your time liking Kiefer—and so all of you can go on with the League and stand by its work just the same.

The war has brought distraction to the world and in the general confusion the National Single Tax League has suffered its proportional share of disintegration. Our people have been divided on the war. They have felt the common shrinkage of income due to the increased cost of living. The League has lost something of its definiteness of purpose as a result.

But I speak as an expert when I say that the League is an asset that must not be lost to the movement. If we were to let it go we would have to begin next year (you and I or somebody else) and build it up again. The results of its work are everywhere manifest in a growing familiarity with our principles. Instead of any slackening of effort the times call for renewed activity. We are done with the springtime and sowing. The harvest is

Our Work for the Year 1918

drawing near. If you and I are ever going to do anything our great opportunity is before us.

Now I come to the main business. There was a time when the name Christian was a word tabu, and it took a great deal of courage to come out in the open and avow oneself of that persuasion. There was a man at that time who had just that brand of courage; and what was considered a badge of dishonor by the public at large he appropriated with pride and exclaimed in rather memorable words, "I am not ashamed of the gospel of Christ; for to them that believe it is the power of God to salvation." That is precisely the way I now feel toward our word Single Tax. To me it is the wisdom of God and the power of God unto all that believe. And I am not ashamed of it. Moreover, I hope to do my part to make it a bellwether word, a dominant and triumphant word, in the days immediately before us.

The man or woman who has come to see in the Single Tax the open door to a free earth cannot be indifferent to it. We Single Taxers have got a truth which we know to be true. We don't have to be in any doubt about it. Just as certainly as man lives by eating we know that he has got to have access to the earth in order to have the liberty and prosperity for which the Declaration and the Constitution stand.

And we know that a new and more glorious civilization waits upon the adoption of the Single Tax. Therefore, we have no occasion for that natural shrinking from a new idea about which there may be two opinions. We know the Single Tax will do what we say it will do. We know that it will bring a larger liberty and a more general prosperity into the world.

Let me now make an appeal for the National League. Let me divest the business of all weak attempts at fine writing and say out plainly what is in my mind. We have a cause that is worth any sacrifice within our power. If we are going to do anything with it we have got to make that sacrifice and make it now.

I have spoken of three branches of the work which are already in good working order. We have only to go on and make these more effective. Let me set them out on a line by themselves for emphasis:

We must keep up our press-bureau work and reach all the newspapers of the country.

We must send out our literature until we have reached every home and every thinking man and woman in the country.

We must have our Bulletin (which I hope soon to make a weekly) to reach all our membership and get not only democratic co-operation but democratic approval among our whole body. And this in turn will lead to the increase of our membership by getting everybody to work where he is, distributing our message.

But this is only the groundwork. The National Single Tax League must lead. We must establish branches of the League in every State, so that we shall have a national organization resting upon active and co-operating State organizations.

We ought to be able at this moment to put good men and women in the field to help bring this about.

In order to do this work we must have four sorts of contributing agencies. Let me set them down this way for emphasis:

Speakers
Writers
Organizers
Newspapers

The League ought to have a central lecture bureau with branches in the leading cities of the country operated in conjunction with the State organizations. I happen to know that Boards of Trade, civic organizations, colleges, churches and societies without number, want to know about the Single Tax and will give it serious attention.

The League ought to provide the facilities for all our best writers to be well and happily employed. I will help to provide such facilities if you will give me a hand.

We ought to have trained organizers at work all over the country organizing civic bodies and societies of various sorts for the local discussion and promotion of our ideas. All these branches of the work can be made largly self-supporting if the League will supply the initial capital to get them started.

And finally, we must have an active Single Tax journalism at the strategic points all over the country. I cannot go into all the details of this work here; but I can promise you that I will make the League largely instrumental in helping along these lines if you will all stand together and each give us the small amount of financial assistance we are asking from you.

I have not said anything about political action, and yet that is the most important of all and the goal toward which all our other work tends. But political programs must originate very largely in the States. Political power arises from the people and grows from within outward. The National League ought to place itself in a position to be the adviser, backer and leader in every State campaign. We are missing a great opportunity at this moment in California and Michigan and several other States.

I am on my own ground when I speak of this phase of our work; and I wish to emphasize a point which I cannot go into further at this time by saying that if you will all join heartily with the National League and let us lay the groundwork I can

Our Work for the Year 1918

promise you that our politics will be full of Single Tax before the next national campaign comes around.

The great obstacle in our Single Tax movement at this moment as I see it is that from being the under dog so long, so many of our friends think we are weak and ineffectual. As a matter of fact we are a powerful organization. We have mighty resources. We can make a dent in the nation if we will just go about it in a business-like way and get together now. Preparedness is the word.

Mr. Kiefer has moved the headquarters of the League to Arden, Delaware, because, for personal reasons, he decided to make Arden his home for the rest of his life. It might be better to have our national headquarters in some larger centre like New York, Philadelphia or Chicago. But for the present that is not important. The preliminary work of organization can be done from Arden as well as anywhere—and moreover the cost of doing it at Arden is but a tithe of what it would cost to have our headquarters in a big city. Mr. Kiefer's offices at Arden cost only $12.50 a month, and they are ample. Later on as our work develops it may be wise to move; but for the present that is not a live issue.

What I have meant to say in this address to our Single Taxers can all be summarized in a few words. I want to assure them first of all that the National Single Tax League is well organized and running at a minimum of expense. I want to tell them that I have examined the work of the organization and that I have found that it is doing all the things I have mentioned well. I want to emphasize the fact that it is actually spreading Single Tax information quietly and effectively to all parts of the country and winning a silent but irresistible triumph.

And then I want to emphasize the plans we are making for the future, hoping that you will endorse them and rally to our help with renewed purpose and enthusiasm.

And finally, I want you to sign our subscription card and give us an immediate and unequivocal order to go forward and the money to go forward with.

For myself, I want to assure you that I have gone into the work of the League with Mr. Kiefer fully and carefully, that he and I have made plans to submit to you from month to month to carry out your desire to see the Single Tax put on the map; and I am hoping to get a renewed and direct endorsement from you so that I may feel that what I am doing and what I desire to do is in accord with your wishes. In short, I want to work for you; but I want to know that you want me to work for you, and I want to know that in what I do I am doing what you would like to do if you were in my place.

I have read somewhere that five years before the Emancipation Proclamation a national convention of the Abolitionists had an attendance of only 129 people; and yet that little body was speaking the conviction which the American Republic was shortly to enact into the sovereign law of the nation and forever wipe out the disgrace of slavery.

You and I, fellow Single Taxers, though we may feel that for the present we are an unconsidered minority, are voicing that fundamental and final truth which is to crown our democracy with one of the memorable triumphs of human history. We are for that equality of opportunity which will do more for the world than steam or electricity or that ideal of political equality which has already made us the foremost nation in the world. We have the kind of truth which makes one with God a majority.

In these last years I have felt the call, as I know you must have felt it, to do something for this great and precious possession. And now I call upon you to rededicate yourselves and all your resources to it. The time is ripe, the opportunity is here, and the days are passing. Let us embrace the privilege which is ours to be the vanguard of that real democracy which is to cover the earth with fresh and enduring blessings for all the people of the world.

HTK

THE BULLETIN

ORGAN OF THE NATIONAL SINGLE TAX LEAGUE

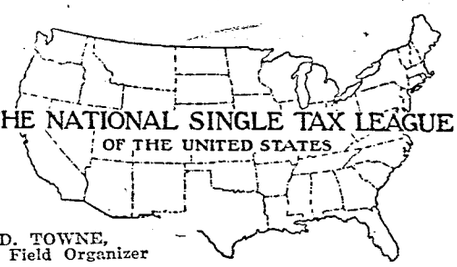
S. DANZIGER, EDITOR (PRICE, 50c PER YEAR)

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NATIONAL COMMITTEE:

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DANIEL KIEFER, Chairman,
Wilmington (Arden) Delaware

Headquarters Notes

By Mr. Towne

More than one thousand replies have come in response to our two letters asking for pledges for the work this year.

* * * *

In spite of the war conditions, the pledges received are equal to and in some cases larger than last year. Our people mean business.

* * * *

There are two thousand of our last year subscribers yet to hear from and we trust they appreciate the importance of being prompt.

* * * *

We cannot plan anything with confidence here at headquarters until we know what funds we are going to have to work with. This is your work.

* * * *

Our readers should look upon this Bulletin as a personal letter from headquarters as it is the cheapest and quickest way we have of communicating with you.

When we send you a letter it costs (out of your funds) three cents. The postage on this sheet is one cent, or less if you are a subscriber. You can figure what that means with a mailing list of ten thousand or more.

* * * *

We want to get the financial end of our work settled for the year, and we shall not trouble you with another letter appeal. You must take to yourself what we say here. If you have not sent in your subscription, please do so at once.

* * * *

If you are not going to renew your subscription this year it is just as important that we should know that, as to know how much you are going to give. And if you cannot afford to renew your subscription at the same figure as last year we ought to know at once.

* * * *

So, once more, and finally, let us hear from you who have not sent in your pledge card. Make your pledge, whether for ten cents or ten thousand dollars, and send it along. You can pay to suit your convenience. What we want to know is how much we can look to you for in the course of the year.

* * * *

We have sent this Bulletin to some fifteen thousand people. We ask every one of them, even if they are not subscribers to the funds of the League, to send us fifty cents for a year's subscription. We will make it worth fifty cents of any man's money, as we plan to keep you posted on the land question, which is at this moment the most vital question with which the governments of the nations have to deal.

Mr. Towne Begins Trip

Mr. Towne attended the Ohio Taxation League meeting in Columbus, February 2, and from there started on a trip to meet with and talk with the Single Taxers of the country. He will visit Cleveland, Detroit, Grand Rapids, Chicago, Springfield and a number of places in between and then on the return stop at Erie, Buffalo and Rochester.

Mr. Kiefer will have charge of his itinerary and will arrange Mr. Towne's dates with the local Single Tax societies in each place visited. Mr. Towne has consented to make another and more extensive trip a little later which will cover all the principal cities of the country. Our Single Tax friends should prepare to take advantage of this opportunity to meet Mr. Towne.

It is his wish to come into personal touch with as many of them as possible and talk over plans for the future. Meanwhile he will be glad to respond to all calls to speak to the public in the cities where he goes, as far as his time and engagements will permit.

All Single Tax societies wishing to meet Mr. Towne will please communicate with Daniel Kiefer, Chairman, Arden, Wilmington, Del.

Mexico's Way

The Mexicans may be lacking in economic learning, as dispensed at most universities but they seem to have practical ideas about settling a food shortage. In the State of Michoacoan the government has ordered municipal authorities to proceed immediately with distribution of unoccupied lands among people wishing them, so that no time be lost in raising crops. The State of Mexico is about to do the same. An agricultural commission will see the owners later and adjust whatever claim they may have. The National Congress has made similar regulations for the Federal District and all the territories. Legislators on this side of the line will learn that there is a strong connection between the land and the food problem by taking a look at Mexico.

Result of Congressional Neglect

The following letter is self-explanatory. In sending it to the Congressmen mentioned the National Committee of the Single Tax League of the United States points out some disastrous results of neglect by Congress of an important duty. As an example, $3,000 an acre is being asked by the holders of vacant swamp lands in Philadelphia, worth not more than $1,200 an acre, where it is now proposed that the government erect dwellings for shipyard employes. Thus, values which might have been made an asset to the public treasury become a heavy liability.

TO THE MEMBERS OF THE COMMITTEE ON APPROPRIATIONS OF THE SIXTY-FIFTH CONGRESS.

Swagar Sherley	C. Bascom Slemp	Joseph W. Byrns
Thomas W. Sissons	William P. Borland	James McAndrews
William S. Howard	John M. Evans	James P. Buchanan
James A. Gallivan	James F. Byrnes	Frederick H. Gillett
James W. Good	Frank W. Mondell	Chas. R. Davis
William S. Vare	Joseph G. Cannon	William H. Stafford

Gentlemen:—We respectfully call attention to the fact that had Congress passed the bill by Mr. Crosser, of Ohio, to raise federal revenue through land value taxes, the serious housing problem that now perplexes the city of Washington, and every place where labor is in demand, would not have arisen. That bill proposed to levy $2,000,000,000 direct taxes upon the value of land, irrespective of improvements thereon. It would have made it unprofitable for owners to withhold from use valuable land in the city of Washington, Sparrows Point, Md.; Bridgeport, Conn.; Newport News, Philadelphia, and other places where there is now housing difficulty. Because Congress has refused to pass the Crosser Bill, or any other measure for taxation of land values, owners of vacant lands enjoy the peculiar privilege of being the only profiteers exempt from federal taxation. They lose this privilege when they build; they then become subject to the income tax.

As a result, Congress has encouraged withholding of land from use on speculation, and a scarcity of dwellings exists in new industrial centers. Landowners are taking advantage of their privilege to hold up industry. They ask prices which evidently cannot be paid without great risk of loss. Now, instead of taking from this interest its power to levy toll on industry, the Senate has passed, and the House is considering, the Fletcher Bill, appropriating $50,000,000 from the public treasury, a part of which is to be used to pay landowners what is virtually legalized blackmail, that their permission may be had, to allow industry to proceed. Not only is no public revenue to be derived from landowners, but money raised by taxation of industry is to be paid them. Even if the urgent needs of the moment make any other course inadvisable, why persist in refusal to prevent more such holdups in the future?

It is not only relief in new industrial centers that would be given, by passage of the Crosser Bill. It would relieve the situation in all cities where land monopoly has driven the poor to herd in crowded tenements, and levies its toll of disease and death, as well as exorbitant rents. It would relieve the situation in the mines, where production is checked by holding vast mineral resources unused. It would bring relief in the rural districts where land speculation by concentrating ownership of farms into fewer hands, has already made tenants or mortgagers of a majority of American farmers, and is largely responsible for the shortage in the food supply. It is hard to see what excuse there can be for further neglect. It is only a question of time until land speculation, unless checked, must again bring on a terrible industrial depression. It is certain that there will be more labor troubles in mining districts and elsewhere ,in which the struggle will be between men seeking a just return for their labor, and individuals and corporations in control of the opportunities they must use. And it is certain that home-seekers on the farms and elsewhere will find their way blocked by the land speculator. Is land monopoly such a blessing that it must be subsidized and at SUCH a cost? Can we not secure your help in removing this incubus from American industry?

NATIONAL COMMITTEE SINGLE TAX LEAGUE
OF THE UNITED STATES.
(Signed) DANIEL KIEFER, Chairman.

Missouri

News from Missouri indicates that much progress has been made since 1912 in public sentiment in the rural regious. The latest issue of the organ of the Land and Loan League contains encouraging reports from workers in various parts of the state, gathering signatures for the initiative petition. A surprising bit of information is that with one exception these workers are unpaid volunteers.

Up to Mississippi

The bill for the complete Single Tax, introduced in the Mississippi Assembly by N. M. Everett, chairman of the committee on ways and means, is reproduced in full. For the benefit of those who might wonder at the retention of poll taxes, it must be explained that in Mississippi non-payers of a poll tax are disfranchised:

HOUSE BILL NO. 61.

A BILL TO BE ENTITLED: AN ACT;

(1). To equalize the opportunities of all laborers to the use of the earth in the production of wealth;
(2). To bring about a just distribution of wealth;
(3). To encourage agriculture, manufactures and commerce and to stimulate industry and production;
(4). To increase wages, by making it possible for every man to get the full product of his labor;
(5). To reduce the cost of living by making it necessary and possible for dealers in labor products to reduce prices to consumers;
(6). To remove the burden of supporting the government from the producers of wealth, by taking for the use of society, the values, which society creates and which, justly belong to the public;
(7). To abolish vagrancy by making it certain that a good, honorable paying job is open to every normal man and woman;
(8). To diminish crime by removing the cause of involuntary poverty and the fear of poverty, both of which breed criminals;
(9). To ablish and prevent industrial slavery by removing the cause of low wages and the high cost of living;
(10). To abolish and prevent land speculation and all forms of monopoly;
(11). To limit land holding to productive uses;
(12). To apply the laws of nature to the production and distribution of wealth and make the great majority prosperous and contented and to repeal un-natural laws, which breed paupers, millionaires and criminals;

By exempting from taxation labor and all products of labor, and by raising all public revenues by taking annually by taxation, for public uses, the rental value of all lands, subject to taxation, exclusive and ir-respective of any improvements, made by labor thereon.

SECTION 1. BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI, That all forms of property, which shall have been produced by the labor of human beings, shall be exempt from taxation in this state, and that all public revenues (except poll taxes), state, county, municipal and district, shall be raised by the taxation of land values, exclusive of any improvements, made by labor in or on the land.

SECTION 2. That the Board of State Tax Commissioners is hereby authorized and empowered and it is hereby made a part of that board's duty, to levy annually upon the assessed land values of this state, for state revenue, a state tax, the rate of which to be fixed by said board, will, as nearly as practicable, to be uniform throughout the state, when added to any county, municipal or district tax, absorb the entire rental value for the year such tax may be levied, of all lands, subject to taxation, exclusive and irrespective of any improvements, the work of man, thereon.

SECTION 3. That all laws and parts of laws in conflict with the provisions of this act be, and they are hereby repealed.

SECTION 4. That this act take effect and be in force from and after its passage.

Texas Farmers in Action

The Non-Partisan League movement, which has reached Texas, makes a good beginning in announcement of its specific aims. The first on the list is the following:

"Exemption of farm improvements and equipment from taxation and the taxing of undeveloped lands at least as high as developed lands of the same class."

Among other demands are listed the abolition of the poll tax as a qualification for voting, and adoption of the Initiative, Referendum and Recall. The exemption demand is similar to what the League has incorporated in its platform in other states. The first paragraph in the "Articles of Association" states:

"Conditions in the State of Texas are such that thousands of farmers lose the titles to their homes each year, while millions of acres of arable Texas lands lie idle. This condition continues with the apparent approval of law-making and enforcing bodies of Texas, because the farmers have no representation in the state government."

A Tale of Three Decades

How utopian would have seemed in the year 1888 a political platform urging these reforms:

1. Substitution of a leasing system for sale or gift of public land.
2. Government operation of railways.
3. Direct Federal taxation.
4. Direct election of Senators.
5. Woman Suffrage.
6. Australian ballot.
7. Direct primaries.
8. Initiative and Referendum.
9. Recall.
10. Preferential vote.
11. Proportional representation.
12. Home rule in taxation.
13. Exemption in whole or part of labor products from taxation.
14. Municipal ownership and operation of public utilities.
15. Commission government for cities.
16. The city manager plan.
17. Self-government for cities.

Some of these proposals were entirely unknown thirty years ago, even to the great majority of the radicals of that day. It is interesting, as well as instructive to note their progress.

Ten years later, in 1898, the Australian ballot had come into general use. Woman Suffrage had made headway enough to be in force in four states. The Initiative and Referendum had been applied to municipal affairs in one state (Nebraska).

At the end of another ten years, in 1908, direct primaries had begun to be fashionable. The Initiative and Referendum had been given state-wide application in three states and local application to scores of cities. The Recall had secured a foothold in a few localities. Here and there cities were experimenting with municipal ownership of electric light and of gas plants. Commission government had spread considerably.

A third decade has now passed. Direct primaries have become a fixture like the Australian ballot. Woman Suffrage has complete application in twelve states; partial application in many more, and a measure is pending to make it nation-wide. Direct election of United States Senators has been in effect for four years. Direct taxation, though not a good kind, is partly applied to raising Federal revenue. Twenty states have the Initiative and Referendum; two more have the referendum alone, while the cities that have it for local purposes are too numerous to count. The Recall is in force in five states and many cities. Commission government for cities is widespread and city managers, not necessarily residents of the town or even the state, are being employed to administer their affairs, subject to the control of the citizens.

In several states, cities may now frame their own charters without consulting the state government. The preferential vote has been adopted by a number of them and proportional representation by two. Home rule in taxation has been authorized in three states. Exemption of labor products from taxation has been ordered in two Maryland towns, and partial exemption prevails in North Dakota, in the cities of Pittsburgh and Scranton, Pennsylvania, and in Houston, Texas. Government operation of railways has just gone into effect. Mineral lands on the public domain are now leased instead of sold. A similar policy will soon prevail regarding water power and the Administration has asked legislation to apply it to lands for settlement.

It is not likely that every Single Taxer is interested in or in favor of all these changes. But that is not the point. Here are seventeen propositions which, with perhaps one or two exceptions, seemed thirty years ago to all but a few enthusiasts, hopelessly unattainable within the lifetime of any person then living. Yet, it only needs continution of the rate of progress of the past decade to make all by the year 1928 as firm fixtures in our political and economic system, as the Australian ballot, for instance, has become. The Single Tax is further advanced in the United States today than were a least ten of these measures ten years ago. Another decade may see Single Taxers, their special mission accomplished, looking forward to new issues, perhaps now undreamed of, with which only a world emancipated from poverty and the fear of it can deal. But we must not make the mistake of being fatalists. We must realize that it will require at least as hard work to accomplish this, as was needed to advance all the reforms referred to during the past ten. What others have done we can do. Let us get ready for a long pull, a strong pull and a pull altogether. The end is about in sight.

Two Governors on Land Question

Governor Whitman, of New York, delivered a splendid address on January 15 to the State Agricultural Society, in session at Albany. He called attention to the necessity of "bringing back under cultivation the idle land of the state" in order to increase the food supply, and suggested for consideration a change in the taxation system, "to exempt from taxation all the man-made improvements of farm land." He then went on and showed that this would decrease the tax burdens of the working farmer and penalize only the holder of unusued land. Perhaps the governor will see his way clear to offer the same suggestions for consideration to the legislature.

From the Dallas Democrat we learn that Governor Hobby, of Texas, who is about to make a campaign for re-election, "favors constitutional amendment providing homes for the homeless and land for the landless." That is interesting and shows moreover that the governor has a worthy aim in view. But it is none the less important to know more about the proposed amendment. There are many schemes proposed for giving homes and land to those denied them, but usually they turn out to be so drawn as to make their practical effect a perpetuation of the system that dooms the great majority to remain homeless and landless. Unless Governor Hobby has included in his plan a method to prevent private appropriation of land values, his good intentions are doomed to failure. The details of this proposed amendment would be interesting information.

Another Church in Line

The news comes late, but better late than never. The national convention of the Universalist Church, held at Worcester, Massachusetts, last October, adopted a report of its social service commission endorsing principles Single Taxers will have no trouble in recognizing. Extracts follow:

"We hold it to be self-evident that mankind is led into sin by evil surroundings, by the evils of unjust social and economic conditions, which condemn one to be born in the squalor and filth of the slums, and another among the equally demoralizing influences of unearned luxury. * * * We should remove the stumbling blocks, and the barriers to the kingdom of heaven out of our brother's way. * * * We therefore declare the primal task of the churches today is to be the reconstruction of the world's civilization on terms of justice, peace and righteousness, so that the spiritual life of all may develop to its fullest capacity. * * * We declare for the democratization of industry and of land, and for the establishment of co-operation. We would condemn those forms of private monopoly which make it difficult or impossible for men to attain their common share of the common heritage of earth, and especially do we condemn those forms of exploitation which in time of stress and suffering make the few wealthy at the cost of the many. * * * The Universalist Church offers a complete program for completing humanity. First, An economic order which shall give to every human being an equal share in the common gifts of God, and in addition all that he shall earn by his own labor."

There is much more in the program that is democratic and excellent. The list of churches is growing which are giving attention to fundamental economic questions.

The League's Publicity Service

The American Economic League is the advocate of Henry George's theory of Single Tax. That League publishes many exceedingly thoughtful and interesting bulletins which it circulates for the purpose of educating the public mind along the lines it advocates. The following quotation is from one of these recent bulletins and it presents a matter which deserves the attention of students of social as well as economic questions: * * *

The above, from the American Lutheran Survey, precedes a reproduction of one of the League's press bureau articles concerning the work of the Merchants and Manufacturers' Taxation League of New Jersey. It is an illustration of the way the thoughtful press is being permeated with economic truth, to an extent that was not possible before beginning of active work by the Joseph Fels Fund Commission and now continued by the National Single Tax League.

Conditions in Vancouver

For a year or two past we have been told that the boom in Vancouver resulting from land value taxation, the principal source of local revenue, had come to an end. There were doleful stories of overbuilding. According to United States Consul General George W. West, the city has gotten over its depression. He says:

"New enterprises have been started that have employed all available labor at high wages, thus putting into circulation in Vancouver and throughout the Province large sums. There are now but few vacant houses with modern conveniences available for rent, as people being in receipt of good wages and work plentiful, demand that their residences shall be modern in their fitting."

From which it seems that the city has not been overbuilt so very much after all. As a matter of fact, it seems to be the other way. There are not buildings enough, for the Consul says further:

"The large number of apartment houses are fully occupied and on October 1, 1917, there was a general advance of $5 per month in the rental of each apartment, and in some of the better class houses in the most desirable locations a greater increase was made."

Although this indicates prosperity, it is not a desirable state of affairs. It is better that landowners complain of overbuilding than that workers be forced to pay high rents. Vancouver should go further and put higher taxes on land values. The present rate is not enough to force all valuable land into use. And unless that will be done there will again be a period of depression.

Correction

In the January 19 issue of "The Great Adventure" appears a strong article devoted to the movement in California. It is regrettable, however, that it contains a few erroneous statements concerning the League and the Bulletin. Reproducing the editorial, "How to Win the War," in the December issue, it comments:

"This is a clear, frank statement, withdrawing the last and most conservative opposition to The Great Adventure's one tax demand."

It is news to us that there was any opposition to withdraw. The same applies to a statement that the heaviest contributors to the League opposed such a demand. No contributor, great or small, so far as we know, has opposed adoption of the Single Tax at the earliest possible moment. Of course, opinions differ as to methods, and The Great Adventure has possibly misconstrued as opposition what was merely doubt as to whether its method would bring quickest results.

It is absurd to suppose, however, that any one within the movement loves a fight so dearly that he would postpone for an instant the attainment of its ultimate object.

The Neglected Weapon

Russia, in the course of opening her land to labor, or at least honestly trying to do so, has more success in propagating peace sentiment among German soldiers than all the political democracies which maintain economic autocracies. Let the allied nations put the Single Tax in force and the task of converting the German people will become comparatively easy. Moreover, the danger of future wars will be destroyed. Amidst all the hub-bub of war preparations the most powerful weapon of defense lies unused and unnoticed.

A Farmer's Organ's Endorsement

The Southland Farmer, Houston, Texas.

Missouri will vote upon two amendments to her constitution at the election in November, 1918. These will be proposed by petition independent of any action of the legislature.

The first one proposes a tax on land values only for all public revenues. * * *

The other amendment, known as the Homestead Loan amendment, provides help in securing homesteads by direct loans made from a fund provided by the state. * * *

The two measures go together. One opens the land for homes by abolishing the penalty of taxes on improvements made by the home-owner, and makes, through higher taxation, the holding of land out of use for speculation unprofitable. The other opens a resource of capital for acquiring a home that any industrious man can avail himself of.

California has in effect now a measure very much like the latter, and is helping farmers acquire farms in a direct manner. At the last election a measure like the first one was voted on, winning a very large vote in the state, but not carrying, though in many districts in the state it is in effect locally.

We cannot say how long it will be before Texas is ready for such a proposition as the latter one, but the state is about ready now for making such changes as are necessary to open the land to the people, and it will not be long until we shall write such a change into our constitution.

Our Press Bureau

Coshocton, Ohio, January 10, 1918

The Bulletin,
Arden, Wilmington, Del.
Attention of Mr. Towne.

Gentlemen:—Have just read the January Bulletin and hasten to express my appreciation for the admirable tribute it contains to Dan Kiefer. It says so well what I have long felt ought to be said about this eternally vigilant friend of the greatest cause now commanding the attention of mankind that I want to let someone know that it touches a responsive chord in my heart and mind.

The ancient and honorable calling of stoning the prophets did not pass out with the early Christian era. In fact, it seems to be a more profitable and joyous pursuit today than ever before. But Dan Kiefer will not have to die to receive recognition from considerable numbers. He has been in the harness so long and has pulled so faithfully that I believe there are more to bear witness of the faith he has implanted within them than many of us realize.

My views and his on war in the abstract exactly coincide. But in this particular scrimmage I was convinced from the first day that rather than see the German Junkers and their fearfully but efficiently concieved war machine triumph, it would be better for the United States to get into it. It is admittedly a deplorable muddle, but if we can even approximate in results the Wilson conception of what this war should result in, it will not have been fought altogether in vain.

But as Mr. Towne has so well said the war should not be permitted to arouse personal animosities among Single Taxers or create a division in sentiment. I don't care what views Dan Kiefer may entertain on the war, the cubist theory or the 1918 spring model in women's hats. As a Single Taxer I am for him because he is for SINGLE TAX!

Very truly yours,
FRED S. WALLACE.

P. S.—I want again to express my appreciation for the matter sent out under the direction of the American Economic League to newspapers. I use at least half of it in our editorial columns and, as a result of a verbal agreement with Dan Kiefer, made years ago, I do not credit it. It is the only stuff that enters our editorial column that I steal, but I do not feel that the charges of theft rests so heavily on me in this case as it would did I do my pilfering from the columns of exchanges.

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THE BULLETIN

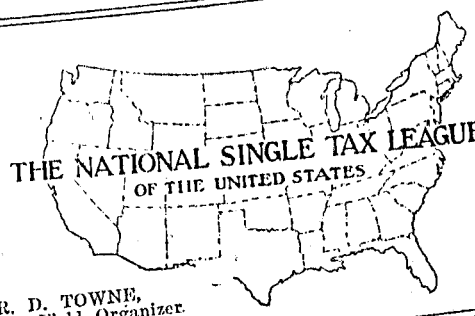
ORGAN OF THE NATIONAL SINGLE TAX LEAGUE

S. DANZIGER, EDITOR (PRICE, 50c PER YEAR)

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Volume 2 Wilmington, Del., March, 1918 Number 3

NATIONAL COMMITTEE:
WARREN WORTH BAILEY
HERBERT S. BIGELOW
HENRY P. BOYNTON
OTTO CULLMAN
BENJAMIN DOBLIN
SURGEON GEN. WM. C. GORGAS
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FRANK STEPHENS
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FRANK P. WALSH
HARRY H. WILLOCK

DANIEL KIEFER, Chairman, Wilmington (Arden) Delaware

Our Opportunity is at Hand

By ROBT. D. TOWNE, National Organizer

I have just finished a trip of 3,000 miles in which I have met and talked with a number of the Single Taxers of the middle west. I have come back with several very definite impressions gathered in these meetings and talks.

(1) The Single Taxers I have met want to do something. They are eager about it. They feel that the war has brought our question to the front, that the time has come for action, and that a great opportunity is opening for our propaganda.

(2) The Single Taxers I have met are willing to give money to this cause, to give more generously than they have hitherto. In the few meetings I attended fifty-four people pledged about $5,000 for the work this year. The smallest subscription was for $1 and the largest for $1,200. A subscription of $5,000 from fifty-four people out of an average miscellaneous group affords some indication of the splendid resources of our movement, if all of our people could be reached and persuaded to co-ordinate their activities.

(3) The Single Taxers I met want a definite plan. They want to get somewhere. They are in no mood to fool with this issue. I got the impression of a deep fervor and intensity of conviction on this point.

(4) The Single Taxers I met want to get together. They are tired of factions and divisions and of those who have made them. They are tired of everything that looks like individual exploitation, or individual schemes and promotions. There isn't anybody big enough to win our victory as a personal exploit—and there isn't anybody little enough to be without influence and power if properly co-ordinated with a democratic and honestly representative state-wide and nation-wide effort.

Now let us get down to brass tacks and see what this means. My four propositions are all included in the one idea of a plan or program. If we Single Taxers are going to accomplish anything, we have got to accomplish it by intention and not by accident. That means that we have got to have a definite plan of campaign which will appeal so strongly to every one of us that we shall be willing to work for it and to give money to promote it.

A plan must first take account of what we have to begin with. It is obvious without argument that the National Single Tax League is our biggest asset. It is an organization already established, and in working order. It is the one organization among us which can send out a solicitation for funds and get an immediate response from the largest number of people all over the United States. This, then, would appear to be our starting point, to make the National League really national in scope, in influence, in prestige and numbers and financial resources.

On my visit to Columbus, I found the Ohio Site Value Taxation League in convention. A proposition was there put forward that the Ohio society organize itself as a branch of the National League, that all solicitation of funds be made in the name and through the instrumentalities of the National League, and that one-half of the proceeds of all pledges in Ohio go to the State organization, and the other half to the National organization. This proposition met with enthusiastic favor, and resulted in the most generous pledges that have

ever been made by those present, each organization for its share receiving a greater total of subscriptions than either one of them had been able to get by a separate solicitation heretofore.

I think this indicates the next important step we should take. There should be an active State league in every state. The National League should take the lead in organizing such State leagues and the State and National leagues should have a vital, organic, working relation with each other.

Under this plan we might soon have a large body of workers in every state, and every ounce of energy put forth, and every dollar raised would have the double object of promoting the movement both in the state and in the country at large. I think I have a good, general working knowledge of the resources of our Single Tax movement, both financial and otherwise, and if a plan like this were pursued vigorously from this time forth I believe we would witness a national organization of great influence and power in a very short time.

We have at this moment the Great Adventure in California, one of the most promising of all the state campaigns so far undertaken. In Missouri we have another campaign which has started under the most favorable auspices. There is another one under way in Michigan. And still others contemplated in Mississippi and Texas. The National League is more or less out of touch with all these state movements to the very great disadvantage of both. It is nothing less than a misfortune that a movement like the Great Adventure in California should have become the occasion of a split in our forces instead of the incentive to a more enthusiastic co-operation.

Through such a form of co-operation between the State leagues and the National League, it would be possible at no distant date to hold a national convention of elected representatives, frame our issue and give it the impressive backing of a national endorsement.

We have been aiming too low. Instead of raising $25,000 or $50,000, we ought to be raising that much in every state; and instead of a scattered organization of a few thousand paying members, I believe it would be easily possible to increase our enrollment a hundred-fold.

We need our full resources at work now. The great issue of the next quarter century are shaping up before our eyes at this moment. We Single Taxers want to get into a position where we shall have our full share of influence in the counsels that are shaping those issues.

We may not yet be ready to form a National Single Tax Party, but we are ready to lay the foundations of an organization and an educational propaganda that will lead to a national party, or what would serve equally well, a national body of political influence. If we do not learn how to handle our movement in its days of small things, we shall not know how to handle it in its days of big things.

Now a word about money. We have, perhaps, 10,000 out and out Single Taxers enrolled. I believe there are a million other people who are in sympathy with us. Our job as a National League, is to mobilize that **10,000** and then reach out for the million.

I believe our people are ready for such a movement on broad, constructive lines. I believe that the restlessness and impatience, the tendency to faction and independent group action are the best proof that we are ready. Seeing that all of us do not get together for the big job, in a big way, these little groups have been starting up here and there all over the country in the wild hope that they could escape the apparent general apathy and accomplish something worth while. The cure for all these little movements is one big, all-inclusive movement, that will throw behind our cause the mighty impact of a national will and determination.

The greatest thing about our Single Tax cause today is that it is not a class movement. It is not a farmer movement. It is not a workingman movement. It is not a Bolshevistic revolt of lower against upper. We have farmers and poor men and workingmen and bankers and lawyers. We have rich men and professional men. We are a democracy. We have the fundamental and splendid basic principle of the only democracy that is worth fighting for. Let us begin to build our house which is to be the temple of the new freedom.

So I am appealing to every Single Taxer, not as to the apathetic and indifferent, who must be whipped and teased and nagged, but as to men and women who have seen the vision of a better world, and who are now ready for the work of making that vision real.

We have mailed two letters and two copies of The Bulletin to all our membership, soliciting subscriptions for the work of the National League. We have received something over one thousand replies, with about $12,000 pledged. This is not enough to maintain the work already in hand, and it will go a very little way toward working out the big plan I have indicated. I have written in a previous number of The Bulletin that the League is already doing three things and doing them well. It is conducting a Press Bureau for the newspapers of the country. It is answering all requests for literature from all parts of the world. And it is publishing this little Bulletin which goes to from ten thousand to thirty thousand people. I believe we ought to go into the lecture field, and that we ought to have some means of appearing more often than we do before legislatures and Congress in some official and authoritative way.

But the most immediate and necessary work is that of extending our organization and creating effective branches in every state. We ought to begin at once to work for the enrollment of all the men and women in the United States who are in sympathy with the Single Tax. After they are enrolled and brought into vital relation with our work, we shall have no trouble in raising all the money that will be needed.

I appeal again, therefore, to every Single Taxer to send in the pledge card with his subscription for the current year. I have already mentioned the fifty-four persons who pledged $5,000. You can figure for yourself what splendid resources we would have to do with if ten thousand Single Taxers would only respond in the same proportion.

the heaviest contributors to the League ... movement that ... be permitted ... such a demand. ... No contrib... so far as ...

The Missouri Petition

Vernon J. Rose, H. E. Read and Carl Brannin, who are leading the campaign in Missouri to place a Single Tax amendment on the ballot, have appealed to the National League and to all Single Taxers for financial assistance. The immediate need is for means to circulate the petitions and secure signatures, which work must be completed within the next month. They say that with $1,500 of outside help they can finish their canvass; and the last Single Tax campaign in Missouri developed such an unexpectedly large vote that they believe there is a winning chance for them at the polls this year.

The National League is not able to contribute the amount needed but we earnestly solicit contributions for this work and will promptly forward all money so contributed.

Mr. Towne, who will begin a cross-country trip next week, has also offered to assist the Missouri campaign and to take the pledges of any others who may wish to help.

Frank P. Walsh, president of the Missouri League, has just been selected by the American Federation of Labor as representative on the Federal Labor Adjustment Board. As former head of the Commission on Industrial Relations, his splendid work is well known. William P. Harvey, secretary, is former managing editor of the Kansas City Post. Charles A. Sumner, treasurer, is secretary-treasurer of the International Union of Stereotypers. On the campaign and advisory committees are: Vernon J. Rose, chairman; R. T. Wood, president of the Missouri Federation of Labor; Wm. Marion Reedy, editor of Reedy's Mirror; W. J. Adames, editor Railway Carmen's Journal; F. W. Evins, owner Lonedell Stock Farm; H. E. Read, one of the proprietors of the Brown's Business Colleges; Judge James M. Rea, of Savannah, and many other well-known forward looking citizens.

Easton Next in Line

The citizens of Easton, Maryland, want to take advantage of the state's local option and taxation law. At a mass meeting presided over by the mayor, resolutions were adopted by an enormous majority instructing the Council to pass an ordinance putting all local taxes on land values. Perryville and Capitol Heights have already adopted such ordinances.

The bill empowering towns and cities of Rhode Island to exempt improvements and personal property has been introduced in the legislature by Assemblyman Richard W. Jennings, Republican leader of the House and chairman of the committee on judiciary, to which it has been referred.

State Senator A. A. Galbraith, of Rogers, Ohio, has written a long letter to the Cleveland Single Tax Club, denouncing land monopoly and advocating heavy taxation of land values.

The Great Adventure

Word comes from California that the Single Taxers of the state have settled their differences or sunk them. At all events the Great Adventure movement now has the field to itself and many of the leaders in the Equity League have joined with Luke North and the rest for a united drive for the G. A. amendment.

The first objective in their campaign is the petition which must have upwards of 70,000 signatures and be filed in June in order to get the amendment on the ballot for the election in November. Mr. Gerrit Johnson, of Grand Rapids, Mich., who has been spending the winter in Los Angeles, has joined with the Great Adventure workers and both by direct financial aid and by a remarkably telling letter of appeal, which he has sent to Single Taxers, brought fresh courage and enthusiasm into the movement.

California is at the moment our hopeful and most strategic battle front. A victory for Single Tax there would be a victory for the nation. Subscribers to the Great Adventure may forward their subscriptions direct to Herman Kuehn, secretary-treasurer, 203 Tajo Building, Los Angeles, or they may subscribe through the National League and we will forward promptly. But it should be borne in mind that this is the day, this is the hour when your contribution will count. There are but two clear months for the work of filling and filing their petition.

A Sample Letter

Marathon, Iowa, January 10th, 1918

Mr. Robert D. Towne,
National Single Tax League,
Wilmington, Dela.

My Dear Mr. Towne:—I agree with you that this year is pregnant with great possibilities for our cause, and I am relying on your sagacity to realize the greatest possible results from the resources available. My chief regret is that I cannot contribute more to the fund.

I am very, very glad that Mr. Kiefer is to be your team-mate. Not every man, no matter how complete his devotion to Single Tax, possesses the rare spirit to meet the intolerance that has assailed him the past few months, and remain sweet. I want to see his name still among those who are accounted worthy to be leaders in this crusade for a free earth, a free manhood, an equal claim to sonship of the All-Father.

Sincerely yours,

(Signed) T. J. KELLEY.

As The Bulletin goes to press, word comes from California that Herman Kuehn, associate of Luke North, and fervent disciple of Henry George, was stricken with some intestinal trouble and after one day's illness, died in a hospital in Los Angeles on **March 5.**

The Ohio Conference

By HOWARD M. HOLMES
Secretary Cleveland Single Tax Club

Ohio Single Taxers held their fourth annual convention at Columbus, February 2. Robert D. Towne, national organizer, and Prof. Lewis J. Johnson, of Harvard University, attended, and made the meeting notable by their inspiring oratory. Mr. Towne outlined the work he hoped to do in the way of publicity, the encouragement of state and local organizations, and the raising of Single Tax funds by means of a central campaign for solicitation. It appealed to the Single Taxers present, for many have been bewildered and annoyed by numerous requests for funds to help Single Tax work, and many others expressed themselves as longing for more thorough organization in all of the states.

William P. Halenkamp, secretary of the Ohio Site Value Taxation League, which maintains an office at 12 South Third street, Columbus, reported receipts for the year of $2,569.42, nearly one-half of which was given by citizens who have not been known as Single Taxers, but who are exceedingly dissatisfied with the existing tax system. The league now owns a multigraphing and printing outfit and other property, all insured for $1,000, and is out of debt. Thirty thousand letters and as many pieces of literature were mailed during the year to labor unions, granges, city clubs and civic societies. Many cash contributions came as a result of this letter-writing, and letters were received from 485 persons who indicated that, while they were unable to contribute, they could be counted on as friends of the movement. Mr. Halenkamp has a list of all the school teachers in the state, and plans to write to them, asking them to pay some attention to the tax question. He has already written to a few, and as a result has been invited to coach two high school debating teams on the Single Tax. The teachers are not asked for money, but a chance is requested of sending a Single Tax speaker to the schools. Mr. Halenkamp also has a list of the names and addresses of 25,000 Ohio farmers, and wants to send a letter and a pamphlet to each one. He plans to go after every candidate for the legislature next fall. He made an estimate of $1,500 as the minimum amount of money needed by the league to carry on his work for the fifth year.

After this report and the speech by Mr. Towne, it was decided that, as time was needed for the plans of Mr. Towne to work out to the point of supplying state leagues with necessary funds from a national organization, it would be necessary to raise some money at once. On Mr. Towne's suggestion, subscriptions were made with the understanding that they should be equally divided between the national and state leagues. About $2,400 was subscribed at once, and not a rich man was in the convention.

On motion of Earl H. Wells, of Cleveland, the president was authorized to appoint a committee of three with power to act and with instructions to confer with Mr. Towne and help him to carry out his plans for national organization.

The following officers were elected: President, J. S. Maclean; W. P. Halenkamp, secretary; vice-presidents, J. C. Lincoln, Dr. J. E. Tuckerman, R. C. Barnum, Cleveland; Fenton Lawson, Cincinnati; Dr. G. D. Arndt, Mt. Vernon; A. Ross Read, Akron; Dr. J. F. Baldwin, Columbus; W. H. Ashley, Toledo; treasurer, Frank H. Howe.

Mr. Towne addressed a large number of Single Taxers on February 3 in the rooms of the Cleveland Single Tax Club, again explaining his plans, and meeting with a most cordial response.

Maine Being Heard From

The Non-Partisan League has reached Maine, and, like similar organizations elsewhere, has adopted a platform, most of which is progressive. The sixth plank is as follows:

All taxes to be assessed on actual land values exclusive of farm improvements. All land held out of use to be taxed at its full rental value.

The league is composed of wage earners as well as farmers. A dispatch in the Christian Science Monitor of February 25, says that it will put a full state ticket in the field.

Keeping After Congressmen

Many Congressmen have heard from Single Tax constituents concerning the Crosser Bill. The following is an example:

Meridian, Miss., Feb. 18, 1918

Hon. T. U. Sisson, M. C.
Washington, D. C.

My Dear Mr. Sisson:—Am just in receipt of a copy of letter from Mr. Daniel Kiefer, Chairman Natl. Single Tax League, to you, in which he offers unanswerable argument in favor of the Crosser Bill. I believe his letter has received more than passive notice, for the reason that I recall in your speech, May 23, 1913, wherein you said in substance "that those who monopolize the land will successfully control the business of the entire country, dictate the terms under which man shall live, and fix the entire wage schedule throughout the entire laboring world. This problem (land) overshadows all other problems." From this extract of your speech it is clear that you are familiar with the train of evils resulting from land monopoly, and now the thing to do is to forever BREAK UP land monopoly, the parent of all other monopolies. The Crosser Bill may not accomplish the feat 100%, but it is a start in the right direction. You well know that our present system of taxation was thrust upon us by the feudal lords of centuries past, for the sole purpose of perpetrating land monopoly, and if it can be broken up by means other than the "Land Value Tax," I would indeed be glad to learn how it can be done. Will thank you for an expression as to the merits of the Crosser Bill. With best wishes,

(Signed) D. P. DEAR.

The British Labor Party takes the following position on the land question:

"That the whole system of land taxation should be revised so that effect should be given to the fact that the land of the nation, which has been defended by the lives and sufferings of its people, shall belong to the nation, and be used for the nation's benefit."

The revision necessary to accomplish this is unlimited Single Tax. Labor in all countries should present a united demand for it.

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THE BULLETIN

ORGAN OF THE NATIONAL SINGLE TAX LEAGUE

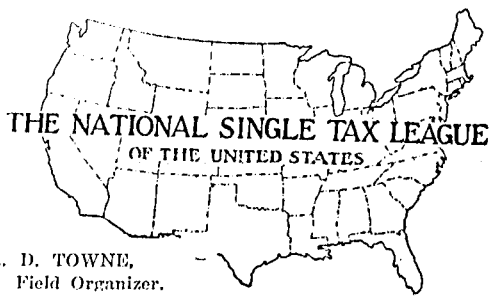
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HARRY H. WILLOCK

DANIEL KIEFER, Chairman,
Wilmington (Arden) Delaware

Announcement

By ROBT. D. TOWNE, National Organizer

Partly for personal reasons and especially in order to get a little nearer the front trenches, I wish to announce that I have moved to Philadelphia to live, and that my house at 56 East Johnson Street, will be my headquarters for the work of organization of the National League and for the publication of my AREO and the other ventures I have in hand for the promotion of the Single Tax.

I have arranged with Mr. Kiefer to relieve him of some of the work which has grown too burdensome for any one man to attend to. Philadelphia is more central and easier of access than Arden. But for that, I was strongly inclined to locate at Arden, which is at once a beautiful village only eighteen miles out of Philadelphia and a Single Tax colony where the Single Tax is in operation.

I shall be glad to have Single Taxers and others call on me when they are in Philadelphia. My house is in the Germantown section only a few steps from Germantown Avenue, and can be reached by trolley, the Pennsylvania or the Reading, from almost any part of the central city.

Some time in May and subject to later announcement, I propose to have a house-warming and nothing would give me greater pleasure than to have Single Taxers from all over the United States come and help me dedicate myself, my house and all that I am or have to this great work which so many have been good enough to wish me to undertake. Philadelphia makes a strong appeal to me because of its associations. My house looks out on the Chew Mansion, where George Washington attacked the British in the Battle of Germantown. There are bullets and shells sticking in the stone and plaster in the houses all around which were fired for the cause of freedom, when freedom was a young and struggling cause with no friends but common men and women of the infant colonies.

Here the Declaration of Independence was formulated and proclaimed to the world and here sat the congress that framed the constitution that set up the experiment of government by the people. Here the flag of red and blue with the stars and stripes first kissed the breeze. Here lived Franklin, the greatest Commoner of history; and here was born Henry George, who gave to the human race that interpretation of liberty which will make our democracy come true.

Being a modest man with only the most ordinary estimation of my own ability or worth, I would, nevertheless, be doing myself an injustice if I did not say that the move I am now making inspires me and somehow relates itself to all this century-long struggle toward the realization of our democratic ideal; and whether I accomplish little or much, it does no harm, and may do much good, to imagine that here we Single Taxers are to relight that torch of liberty which made our American beginnings glorious and carry the truth for which our great leader lived and died to the ends of the earth.

I wish to say a word now about the Great Adventure, in California, and the Amendment campaign in Missouri. Thousands of our Single Taxers believe that we have a winning chance for the adoption of the Single Tax in those states this fall. Campaigns are under way to get our amendment on the ballot in both states. The time for argument about the merits of these amendments has gone by. The men and women in the two states are bending every effort, giving their all, and working night and day to win. They need help. In California they have set out to raise $100,000. In Missouri they need a considerable sum and have asked $1,500 from the National League. I have agreed to do what I can to help raise funds for these campaigns and wherever I go I find friends who wish to contribute. But I cannot go everywhere, and I cannot be in a dozen places at the same time.

Meanwhile, the need is urgent. A dollar now is worth a hundred two months from now—and in another few months the campaigns in both states will be over—and victory or defeat will face us either to inspire or dumbfound.

May I not ask every one who wishes to contribute to help in California, Missouri or other states, to DO IT NOW. You may forward your subscription to the National League, or you may send direct to Charles A. Sumner, 307 Massachusetts Bldg., Kansas City, for the Missouri campaign; and for California, you can address The Great Adventure, 203 Tajo Bldg., Los Angeles, Cal.

Meanwhile, it should not be necessary to have to keep on repeating our solicitation for funds for the work of the National League. I have just finished another tour of acquaintance in New England, where I found enthusiastic friends and the impressions of my western trip were confirmed and deepened.

Our Single Taxers want to DO SOMETHING. They are tired of so much debating and study. They are ready for action; and the plan I suggested for perfecting our national organization met with the heartiest approval.

For the encouragement of our Single Taxers everywhere I wish to say that we are on the eve of a great economic revival. I will stake my reputation as a prophet on that prediction. Therefore, I hope all who have seen the vision will join now to help. Join our National League. Send along your dollar, or a thousand dollars, according to your ability. The plea for want of means is no longer valid. We are raising billions for war. In the end we are shucked of all we have to keep solvent in a world that is wrong. Let's give our all, if need be, to make the world right. I expect shortly, to see men and women donating their liberty bonds to this movement, for the only democracy worth fighting for, the democracy of a free earth. If the liberty bonds which are intended to save free America from the menace of autocracy will afterwards turn around and save the world for that other truth which makes democracy real, then will they be Liberty Bonds, indeed.

The Great Adventure—HELP IT NOW.

The Missouri Campaign—HELP IT NOW.

The Michigan Campaign. The Mississippi Campaign.

The National League—Send along your dollar or your thousand—NOW.

Mississippi Progress

Elsewhere in this issue is a digest of the stirring minority report of the Ways and Means Committee of the Mississippi Legislature on the bill for complete and unlimited state-wide Single Tax, introduced by Representative Everett. It is the first time that so sweeping a measure has got beyond the committee stage in any American legislative body. That it would not be favored by the majority war a foregone conclusion. The fate of such measures hitherto has been to be pigeonholed and smothered, so to get the bill reported out at all was a great victory and marked a great advance. Equally unexpected and gratifying is the fact that although Mr. Everett was at first the only Single Taxer on the committee, he has evidently convinced three of his colleagues of the justice of the measure, so that they join with him in recommending its passage. That alone, speaks volumes for Mr. Everett's ability, as well as for the fairness and intelligence of his fellow members. The minority report thus has a backing which gives it more prestige than such reports usually carry.

The bill must now come up for discussion on the floor of the House. That means discussion which every newspaper in the state, worthy of the name, will report. And it means that members must go on record for or against. Even though it be rejected there will be the opportunity to resort to the Initiative. Mississippi is showing up well.

California's Distinguished Convert

Professor Elwood Mead, of the University of California, and chairman of the State Land Settlement Board, is the latest prominent convert to the underlying principle of the Single Tax, although he has not announced the fact in so many words. He has long been interested in getting land for the landless, but he adhered to the mistaken notion that this could be accomplished without interfering with private monopoly. So it happened that, acting under his advice, the California Legislature passed a colonization law that is doomed to failure, since it provides for selling land in small tracts to cultivators. But since then Professor Mead has seen a light. In a recent issue of **The Pacific Rural Press** he mentioned the Crosser Colonization Bill, pending in Congress, which provides for settlement of landless men on public lands under a perpetual leasehold tenure. He said that when he first read this he was inclined to balk at the nationalization feature. Then he adds:

> "During the last two years, however, I have been studying conditions of land tenure in America as keenly, perhaps, as ony one, and I have come to the conclusion that the tenure proposed in the Crosser Bill is right, and that it is destined to have a large extension if we are to remain an economic democracy. I believe that farm tenantry as ordinarily accepted, is fraught with serious evil. To have one man pay another for the right to earn a living out of the soil is a kind of slavery that we ought, so far as possible, aim to prevent. It is causing soil impoverishment and a decline in the quality of the people who live on farms. The title to land held by settlers, under the Crosser Bill, is entirely different to the tenantry of privately-owned land. Under the Crosser Bill the individual has the right to use the land as he pleases, so long as he lives on and cultivates it. No only that, but his children and children's children inherit the right to use it."

Professor Mead deserves commendation and credit. What he has said about the Crosser Bill applies with equal force to other efforts to put in effect the principle underlying that measure. It applies to attempts to secure adoption of the Single Tax and thus extend to privately-owned land the principle which the Crosser Bill applies to public land. California will probably have a chance to vote on such a measure this year and Professor Mead's conversion to the principle should have great influence with those voters who look to university authority for guidance.

The National Party, which formed a union at Chicago on March 5, with the majority faction of the prohibition party, declared for "the gradual and progressive transfer of taxes from improvements and all products of labor to land values, so as to break up land monopoly and to increase opportunities for production." Among other measures relating to farmers it demands "untaxing all improvements, crops, stock and all farm equipment, and progressive taxation of large holdings of farm land, with a minimum exemption for homesteads, so as to render it unprofitable to hold large tracts of arable lands idle and to force them into productive use."

It is news when [illegible]

The Mississippi Report

It is possible to give but a digest of this report. The whole contains about 9,000 words and is consequently much too long for The Bulletin. It is a complete Single Tax argument.

It calls attention to the fact that the bill aims to accomplish by a change in the tax laws, what "others attempt to accomplish by anti-trust statutes, labor laws, strikes and revolutions." It presents the moral arguments for the Single Tax, showing that land values are socially produced and rightfully belong to the people collectively, and that taxation of labor or its products is robbery. It explains the difference between taxing land and taxing land values. It shows how the present system of taxation discourages and checks industry and enterprise, and encourages land speculation. It shows the great advantage of the measure to the farmer and that if the bill were passed "every man who works could own a home, but under our present system only about one-third of the people own homes, while 20,000,000 acres are held idle in this state.

"Last October we passed a bill to exempt hotels from taxation," the report goes on to say, "and the recommendation of the Governor that it would encourage the building of hotels. Do we tax homes and exempt hotels because we want the people to live in hotels instead of homes? Do we tax dwelling houses and all other labor products and almost exempt idle lands because we want to encourage the holding of lands idle? Do wo tax food instead of land values in order that speculators may invest all their money in idle lands, escaping state taxes as well as war taxes? That is the effect of what we do, whether we intend it that way or not."

Those who insist on representing the Single Tax as a tax on land instead of on land values, have the wind taken out of their sails by the following:

"Exempt from taxation all improvements and all products of labor now on the 10,000,000 acres of used lands in Mississippi and tax the 20,000,000 idle acres at the same rate as the used acres. Then the taxes on the used lands will be reduced from 96 per cent to 33 1-3 per cent of the total. That is what would result with a land tax. We do not propose a land tax but a tax on land values. A Single Tax on land values would make it better still for the producers of wealth. Under our present system we tax cultivated lands about four times as much as uncultivated lands, and since we go further and tax buildings and every kind of labor product made on the land, it becomes unprofitable to put idle lands in use, producing something of value. It is more profitable to hold the lands idle and await the rise in rental values, which the owners get without working. That is why 20,000,000 acres are idle in Mississippi today. That is why this state is undeveloped. We encourage money to come here by exempting it from taxation, but men cannot eat money, and as soon as they exchange borrowed money for capital to use in making a living we tax them and close the door of hope to both labor and capital. Money is not capital, but some people seem to think that when they have exempted money from taxation they have encouraged capital and labor. They have really discouraged both labor and capital. They have encouraged people to turn their surplus capital into money or idle lands and to sit down and do nothing, instead of stimulating the production of more wealth by the use of labor and capital. Of course, we do not propose to tax money, but as long as labor and capital are taxed, the exemption of money is a special privelege and does not reach the trouble. It is the treatment of a symptom instead of the disease. It is like treating the skin when the patient has palagra."

Taken up and refuted is the specious objection that a tax on land values would be added to the price. Concerning the farmer it shows that "the average assessment of cultivated lands in this state, for year 1917, is $17.47 per acre, and that the average assessment for uncultivated lands, for the same year, is only $4.48 per acre. So that it is perfectly clear that the farmer is fined not for owning land but for cultivating it. Under Single Tax the farmer would pay nothing at all for the privilege of improving and cultivating his land. It is the present system that ruins the farmer and the only remedy to reduce the taxes paid by the farmer is to exempt from taxation all products of labor and increase the taxes on idle lands."

Referring to 400,000,000 acres of idle land in the United States, the report passes the following just criticism on the Federal Government:

"The national government taxes every letter one cent and then stamps upon every letter that leaves the Capital, the words 'Food Will Win the War.' Food can be produced only by labor applied to land. Yet the government taxes food and exempts idle lands from taxation. The way to open idle lands to the production of food is to tax the land and exempt the food. The national government encourages the holding of idle lands and discourages the production of food, thus doing all that any government could do by taxation to prevent the winning of the war, if it be true that 'food will win the war.' Mississippi is doing the same thing—encouraging the holding of idle lands and discouraging the production of food and all other forms of wealth, by taxing them and almost exempting idle lands."

Figures are presented which show that an appropriation by the legislature of $12,000,000, under the present system of taxation, would take from workers on 10,000,000 acres of used lands $11,280,000, while the owners of 20,000,000 acres of idle lands would pay but $720,000. In the same way the Federal Government has appropriated $22,000,000,000, and charged it all to the workers on used lands, while not one cent of federal taxes has been put on owners of the 400,000,000 idle acres.

Attention is called to the fact that every legislative attempt to fix minimum wage scales or regulate conditions of employment implies a confession that employes are helpless slaves in need of protection, whereas if their right to the earth were restored, no protection would be necessary.

Clearly stated is the fact that the raising of revenue "is not the only purpose of the Single Tax movement by any means. That is secondary." Then follows an argument explaining that the principle object is establishment of economic justice and freedom by giving all equal right of access to the earth. Opponents are challenged to offer a better remedy. "There are those, who pretend to believe in justice and equality in the next world, but who say that we must endure inequalities, poverty, misery and starvation here; but that if those who are robbed here will be nice and good, give to missions, pay the preacher and go to church, that in the sweet by and by, beyond the river of death, they may reach a state where there will be no poor

and no rich and all will be equal. They admit that the Single Tax would insure equality of opportunity and bring about a just distribution of wealth HERE AND NOW, but they say it would never do to adopt it now. They say it is just and that it will come some day, but they want to put it off a few centuries. They seem to fear equality of opportunity in this world while they live at least."

In conclusion the report declares that the individual who understands Single Tax, its purpose and effects, and nevertheless opposes it, must be an advocate of slavery. Those who do not understand are urged "in the name of humanity to study and to seriously consider the bill, for we believe that nine-tenths of the members of this legislature will vote for the bill when they understand it. Nine-tenths of the people of this state now believe in the Single Tax, even if they do not know it by that name. They want to do exactly what Single Tax will do when put in force. The people are for it now. They demand justice and equality now.

"Mr. Speaker, we file herewith the endorsements of this bill by certain labor organizations and others, and ask that they be made a part of this report.

"Respectfully submitted,
"N. M. EVERETT,
"Chairman, Committee on Ways and Means.
"G. C. CLARK,
"Secretary of Committee.
"J. R. HUTCHESON,
"R. H. WATTS."

Good Words From Fairhope

Robert D. Towne, in the last issue of The Bulletin, organ of the National Single Tax League, stresses the fact that the Single Taxers of the country are ready for organization. We believe with Mr. Towne that Single Taxers are ripe for organization. We want to see Alabama organized and we ought to have local organizations wherever there are even a few Single Taxers in a community—not for the purpose of organization merely, but that being enrolled and furnished opportunity to get in touch with each other, they can together do something for the Single Tax.

We want to know who is interested in our great reform in this state. Every little while we hear of some one who is so interested, perhaps in some very unsuspected place. Doubtless there are many of them of whom we have never heard.

We hope every reader of the Courier who has not already enrolled with the National Single Tax League, will send in his application. Write Robert D. Towne, organizer, 56 East Johnson street, Philadelphia, Pa., sending him some money, if you can, and pledging monthly or annual payments as you can. If you cannot pay anything—which is hardly conceivable—send in your name anyway—Fairhope Courier.

Two Candidates

There is reasonable prospect of nomination and election of at least two Single Taxers for the United States Senate this year. In New Jersey, George L. Record will contest at the September primaries for the Republican nomination. His platform is an unequivocal demand for all democratic reforms immediately attainable and the opening of the earth through land value taxation has a prominent place therein. His campaign will be of the Tom L. Johnson kind. Questions will be invited on pending issues and straightforward answers will be given. Every voter will know where Record stands. He will be opposed by two old style Tories, Governor Walter Edge and Austin E. Colgate.

In Nevada, Anne Martin has announced herself as an independent candidate. Miss Martin is one of the co-operating council of the Committee on New Voters, of the Women's Henry George League, of which Mrs. Mary Ware Dennett is chairman. The land question has an important place in her program.

It is still a long way to November and before that time we may have other candidates to announce, where there is fair prospect of election.

Encouragement From Argentine

San Miolas, Argentine, December 17, 1917.
National Single Tax League,
United States of America.

The Single Tax movement has steadily been gaining adherents and propagandists in Argentine. Last year it was even noted in the Chambers of Elocution and Oratory; but the idle land-holding legislators are very powerful in our Congress. Absentee landlordism and feudal domains, very much in evidence—yet.

J. A. BESLER.

Judging by lack of action on the Crosser Bill, it seems as though Dr. Besler's description of the Argentine Congress fits as well to our own "Chambers of Elocution and Oratory" at Washington.

Straws

The Farmers' Non-Partisan League, of North Dakota, is circulating initiative petitions for eleven constitutional amendments. One is to make more thorough the authority of the legislature on tax matters. At present property may be classified for taxation at different rates and under this provision land values are taxed six times as heavily as improvement. The proposed amendment is to allow complete exemption. Another amendment is for a state hail insurance fund, to be raised through a land value tax.

* * * * *

At a combined meeting on March 31 of delegates representing business, labor and civic organizations of Little Rock, Arkansas, the City Council was instructed to levy a special tax of three mills on the privilege of lot ownership apportioned according to assessed valuation of all lots, exclusive of improvements. The action was somewhat marred, however, by demand for another special tax on occupations.

STATEMENT OF THE OWNERSHIP, MANAGEMENT, ETC.

Of the Bulletin, published monthly at Wilmington (Arden), Delaware, required by the Act of August 24, 1912:

Name of	Postoffice Address
Editor—Samuel Danziger	Yonkers, N. Y.
Business Manager—Daniel Kiefer	Wilmington (Arden), Delaware
Publisher—The National Single Tax League of the United States	Wilmington (Arden), Delaware
Chairman—Daniel Kiefer	Wilmington (Arden), Delaware
Known bondholders, mortgagees and other security holders, holding 1 per cent or more of total amount of bonds, mortgages, or other securities: None.	

Sworn to and subscribed before me this 29th day of March, 1918.

DANIEL KIEFER.

(Seal) BARNET GLUCKMAN, Notary Public.

My commission expires November 14, 1921.

It is news to us that there was any opposition to withdraw. The same applies to a statement that the heaviest contributors to the League opposed such a demand. No contributor [illegible] be permitted [illegible] But as Mr. Towne h[illegible] so far as we know [illegible] Single [illegible]

1918

THE BULLETIN

OF THE

National Single Tax League

DANIEL KIEFER,
Chairman
Arden, Delaware

ROBT. D. TOWNE,
Organizer
56 E. Johnson St., Phila.

SAMUEL DANZIGER, Editor

Vol. 2. No. 5 | Philadelphia, Pa., May 1918 | 50c Per Year

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Platform of the Single Tax. By Henry George.

Since in all our states we now levy some tax on the value of land, the single tax can be instituted by the simple and easy way of abolishing, one after another, all other taxes now levied and commensurately increasing the tax on land values until we draw upon that one source for all the expenses of government. The single tax we propose is not a tax on land, but on the value of land. It would thus be a tax not on the use and improvement of land, but on the ownership of land.

The single tax would take the weight of taxation off agricultural land. It would dispense with a multiplicity of taxes, simplify government, and greatly reduce its cost; do away with the gross inequality inseparable from our present methods of taxation, give us with all the world as perfect freedom of trade as now exists between the states of the Union, and, by taking for public use that value which attaches to land by reason of the growth and improvement of the community, make the holding of land unprofitable to the mere owner and profitable only to the user. It would thus make it impossible for speculators and monopolists to hold natural opportunities unused or only half used, and would throw open to labor the illimitable field of employment which the earth offers to man. It would thus solve the labor problem, do away with involuntary poverty, raise wages in all occupations, make over-production impossible, render labor-saving inventions a blessing to all, and cause such an enormous production and such an equitable distribution of wealth as would give to all comfort, leisure, and participation in the advantages of an advancing civilization, in securing to each individual equal right to the use of the earth.

NOTES FROM HEADQUARTERS

Mr. Towne is now settled in his house in East Johnson Street, in the Germantown section of Philadelphia, and is buckling down to the work of the League in good earnest. He has set apart a section of his house which he will donate to the League as a business office. This office is now organized for business, and in connection with Mr. Towne's own library and office, makes a very attractive setting for the work of the League.

The Bulletin is arranging for regular news reports from the leading workers in the states where campaigns are on. In this number appear accounts from Michigan, Rhode Island and Missouri. We ask our friends in all the states to co-operate with us to the end that our single taxers all over the country may be regularly informed of the progress of the movement. We are especially anxious to keep informed of the progress of the Great Adventure in California, and will thank the friends out there if they will forward to us newsy reports of the campaign.

Mr. Alex. Y. Scott, member of the National Committee, has tendered his resignation to the Committee. Mr. Scott, whose home is in Rosedale, Miss., is a business man of national reputation, and it is a matter of keen regret that he is no longer able to serve on the Committee.

The Great Adventure in California reports gratifying progress. Will all the friends of this movement please forward their subscriptions without delay? Address Mrs. Lona I. Robinson, 203 Tajo Building, Los Angeles, Cal., Treasurer, or send check to the National League and we will forward promptly.

The complete official report of the Ways and Means Committee of the Mississippi legislature will be furnished by the Mississippi Single Tax League, 111 N. State St., Jackson, Mississippi, on receipt of six cents in postage.

Every single-taxer wishes to help. Here is a very simple thing that each one can do. We want names, names of men and women. Just names of the people you know in your own vicinity. Of course, we would like to have the names of people who are likely to read such literature as we may send them. Not names of single-taxers, but of substantial, thoughtful people who are likely to be interested in social problems. Every reader of the Bulletin can send us the names and addresses of people, not all at once, but from time to time. Please bear this in mind and give us a big body of people to work on. We will do the rest—and, of course, without mentioning the person sending the names, or in any way embarrassing him.

SOMETHING FOR THE BOYS AND GIRLS

We must think up something for the boys and girls to do for single tax. Every little single tax girl we know is enthusiastic for it, and every boy whose father and mother are single taxers wishes he could get out and do something to make this old world over and make it right. Somewhere and sometime or other a suggestion was made that we have a Plenty-For-All League. What a fine name that would be for our young people to work under. Plenty for all! As you look out over the world in this splendid spring time it does seem that the earth is equal to producing plenty for everybody. And what a wonderful thing it would be to see all the men and women and children in the world (and especially in our free America) enjoy a plenty of the good things of life.

We are wondering if there are not some young men and women scattered about the country who would like to start a junior national league to boost the cause of plenty for all in a world which seems abundantly able to make good on that proposition. The young people might like to start such a movement for themselves rather than have their elders start it and then hand it to them ready made.

If this should fall under the eye of any young folks in the single tax movement we wish they would write to Mr. Towne, at 56 East Johnson St., Philadelphia, and talk it over. Old folks have such a way of getting tired and disgusted with the good things they attempt to do. Young folks on the other hand have a way of being so delightfully optimistic—and besides, this is going to be their world to live in and work in long after the old folks are gone, and they want it to be a better world than it has been.

We are sure Mr. Towne would be glad to hear from any young girl under eighty-five about this, and equally pleased to hear from any vigorous, hopeful boy of five up to ninety. People who have reached years beyond that age, even if they are only twenty or thirty by the calendar, need not write.

P. S.—The great Baptist Temple and Temple College in this city, over which Russell A. Conwell, the "Acres of Diamonds man," presides, started with a little girl who saved fifty-five cents and said she wanted to build Doctor Conwell a fine church. That fifty-five cents became the nucleus of a building fund which soon grew to $25,000, and then to hundreds of thousands. So do things grow in this wonderful world, in spite of all the evil that is in it.

Better write to Mr. Towne, young folks, and ask him if he ever thought of a Plenty-For-All League for the young people.

ANOTHER NEW PARTY

Another political party has been formed at Chicago. It takes the name of The Radical Party, and its platform justifies the title. It takes up many issues, including the land question, concerning which it says:

"Land monopoly is one of the greatest evils confronting the people of this generation. There are millions of men, women and children who freeze and suffocate in the congested areas of our cities, and the terrible poverty of the tenant farmer is almost unbelievable. At the same time there are millions of acres of fertile land in this country which could yield millions of tons of food and yet is as barren as the desert. The land barons can hold this land idle because the tax is infinitesimal. This tax is very large on the lands of men who build houses, grow crops, make shoes and clothing, and manufacture all the other things that contribute to human comfort. In order to be just to all the people, we must exempt from taxation all labor values and tax all land according to its value. This system of taxation will make the cost of holding valuable land idle almost prohibitive. It will surely abolish land monopoly. It will mean the opening of great estates to men and women who will fructify the earth. It will then be possible for every workingman to own a cottage and a garden before the evening of his day and when the sun of life is setting he may rest [illegible] which no legal power can take."

The Platform of The National Party, also adopted at Chicago and recently put in permanent form, demands:

"The gradual and progressive transfer of taxes from improvements and all products of labor to land values, so as to break up land monopoly and to increase opportunities for production.

"Rapidly progressive taxation of incomes and inheritances, with heavier rates on incomes from investments than from personal services.

"Untaxing all improvements, crops, stock and all farm equipment, and progressive taxation of large holdings of farm land, with a minimum exemption for homesteads, so as to render it unprofitable to hold large tracts of arable lands idle and to force them into productive use."

AS A SENATOR SEES US

Single Taxers will enjoy the recent speeches of Senator Sherman, of Illinois, which appear in the Congressional Record of April 26. The Senator used considerable time in quoting statements and arguments of single taxers and other radicals in the manner designed to impart the impression that he would next proceed to refute them. But unfortunately he neglected to furnish the refutation. Perhaps he intended that his description of a single-taxer should serve instead. Here it is:

"After a person gets right well bitten with that obsession, I give up hope. There is no cure for it this side of the grave. It is a pleasing theory; it sounds well, and the greater Socialist a person is the more it appeals to him, because, when it is analyzed, taking away the unearned increment by taxation means taking property from somebody else without paying for it. It is the great economic hobby of these gentlemen, after all, when you boil it down."

Senator Sherman's analysis is not complete. As he has stated it, the uninformed reader might be led to conclude that a single-taxer is an upholder of the system which allows landlords to appropriate unearned increment for their private use, since that is one way of taking it—by the method of taxation usually styled "rent"—from somebody else without paying for it. But that happens to be Senator Sherman's own economic hobby. The Single Taxer's hobby differs from Senator Sherman's in that the former would make "unearned" increment become earned increment by diverting it to those who have created it. When once a person is bitten by the obsession that "he who makes should have," there is no cure for it this side of the grave. In that respect Senator Sherman is right, although he speaks as an interested spectator only.

PROSELYTING IN THE CHURCHES

Practical propaganda work among the churches is bearing fruit in Canada. Single Taxers of the Dominion have issued an appeal which calls attention to "the unfortunate disparity between the religion we teach and the social conditions which we maintain." It then asks: "What if Christ were to come to this city and ask us the question: 'Where is that brotherhood which I came to establish? Where is the dominance of the Golden Rule, the Law of Equity and that love, that which man should show his fellowmen?'" After showing how all these are violated in the prevailing land and taxation systems, the appeal concludes:

"In order to assist in the education of public opinion so as to lead to the reform of this system, we ask you to pass and publish the following resolution:

"Whereas, There is an infinite difference between the use of land for building, for raising crops and for other purposes of protection, and the use of the land for extortionate speculation;

"Therefore, Be it Resolved, That we earnestly urge that the method of taxation be so amended that no man will have his taxes increased for using his land honestly, but that the tax will be increased upon the value of the land so as to remove the temptation to use it for extortion."

The appeal has so far resulted in adoption of the suggested resolutions by the Canadian Presbyterians and Methodists.

An Experiment in Democracy

By Robert D. Towne

In New York the other day I saw a mother who had taken all the money she had and traveled from San Francisco to get one more look at her boy before he sailed for France to fight the Hun. And she missed him by one hour!

Seventeen million of the American people subscribed $50 each and up for the third Liberty Loan; but those who are giving their flesh and blood for cannon food are making the real sacrifice for democracy.

The Kaiser says to a nation of men, "you must go forth and fight, for I want to rule the world." And they go. That's autocracy. The will of one man is permitted to smash our human world!

What is that autocracy costing us? Figures don't give the answer. Only the recording angel can keep the books for that account.

The Kaiser says democracy is a fool theory. What is democracy? Well, it is several things. It is not all summed up in the word liberty. That's certain. The liberty to do nothing, to quarrel with everybody, who tries to do anything, to hold aloof from every undertaking, to growl along in disgruntled isolation,—that isn't democracy.

Unless democracy can get the people to join together voluntarily to do great and good and useful things, it is a futile sham. Think of the argument and persuasion and everlasting dinning it takes to get any half dozen or half hundred or half million people to join together for anything. The Kaiser laughs at us for that one thing. When he speaks, a nation obeys. We have never yet learned the art of joining efficiency to freedom.

We are now trying out the two plans on a world scale. If autocracy is the only way to get people to act together efficiently, autocracy will win, and we shall all go under the yoke for a thousand years. If democracy can persuade the people to a real fellowship of mutual effort for the good of all, democracy will win—and we shall go forward to a larger and sweeter liberty than the world has ever had before.

This National League of ours is an experiment in democracy. It is an attempt to get thirty or forty thousand of us to join our enthusiasms and our dollars to press a great economic truth upon the world. So far it has not been a success. Here and there are men and women who are giving their all. Another slightly larger number are doing what they can easily afford. Beyond them is a vast outer rim of those who do nothing.

A dollar a year is not much to give for a principle which promises a transformed world, is it? A dollar a month is not much to give for a truth which stands for a free earth for all the children of men. Ah! If we could only see that it costs more to keep the world wrong than it would to make it right!

We have over thirty thousand men and women enrolled in the National League. One, two or five dollars from each one of them would make the country ring with our truth. Autocracy commands. Democracy begs, pleads, implores. But it also reasons, discriminates and decides in freedom. And that is the kind of democracy that will win yet, if we faint not.

MICHIGAN BANKERS IN LINE-UP

By Judson Grenell.

Michigan is in a receptive mood for site-value taxation. The present campaign for 65,152 signatures, in order to have voted on a constitutional amendment entirely exempting from taxation some personal property and improvements in and upon land, and exempting 50 per cent. of the remainder, has been sympathetically endorsed by the state organs of the Gleaners, the Patrons of Husbandry and the official mouthpieces of organized labor. Articles written by the editors and by the Secretary of the League, have continually appeared in these publications during the past year, so that for the first time ignorance of what site-value taxation—single-tax—means, has in some measure disappeared.

In some farming communities hardly a voter has declined to sign the petition. In some labor organizations every voter has attached his signature. Several of the petitions received by the secretary are headed by bank presidents; and a considerable number of signatures have been secured from small merchants and manufacturers. The thinly settled country districts respond in greater proportion than in the more densely populated areas; they seem to recognize the possibilities in the way of encouraging industry and enterprise more than the people who are already well-to-do, and do not care to be disturbed in their land speculating schemes.

Thus far in the neighborhood of 50 persons are contributing more or less regularly to the expenses of the campaign, the major expense falling upon a small group of single-taxers living in Detroit.

Tens of thousands of leaflets addressed to farmers, to wage workers, to merchants and manufacturers, and to the public generally, have been put into circulation. Postmasters have been appealed to for lists of those who are interested in the taxation problem, thus reaching communities that are virgin soil for the propagation of single tax (site-value taxation) truths. Petitions have been circulated in barber shops, and in some instances postmen have secured signatures while making their rounds.

While the Michigan Site-Value-Tax League has been in existence three years, several things occurred to delay really active work, one of them being the California campaign. There was difficulty in so wording an amendment to the Michigan state constitution that it would be workable and still not interfere with the present law for the collection of taxes from transportation and other corporations for school purposes. So the petition now being circulated for signatures did not appear until the middle of last November. But for three years the subject of site-value taxation has been kept before the public.

There is every reason to believe that, given the opportunity, a good vote will be polled for the site-value tax amendment. While no doubt some of those who have signed the petition will vote in the negative, this defection will be more than made up by those the League has been unable to reach. The farming class is tired of being taxed for every improvement, and the small homestead class can see that with improvements exempted from taxation it will be easier to make financial ends meet. And large manufacturers are recognizing the possibilities for relief in the exemption of their plants from burdensome taxation.

The League presents to each one sending in a petition containing signatures, a book "really worth reading." The effect of this has been to put into the hands of a large number of new people Henry George's books, as well as those of other single-tax writers.

While the Michigan campaign lacks the element of excitement, it has been pushed methodically, with the result that a class of converts has been secured which will make future campaigns still more productive of results.

PROGRESS IN RHODE ISLAND

By F. C. Garvin.

In 1890 our state legislature passed an Act requiring the cities and towns of the state to assess "Land and Improvements" separately. This was done after Henry George, by my invitation as a member of the State Senate, had appeared before its committee on the judiciary. That committee recommended the passage of the bill. The following year, however, through the influence of a Senator, who was a manufacturer, the law was repealed.

In the latter part of 1907 Frank Stephens came to Rhode Island, financed by the newly found National Single Tax organization, and helped us to found the R. I. Tax Reform Association. He edited "No. 1" of our "Bulletins," in February, 1908. Previous to that he and I together had interviewed some of our leading citizens, received their written endorsement of local option in taxation, and thus were enabled to print upon our Bulletins the names of Wm. N. McVichar, Bishop of Rhode Island; W. H. P. Faunce, President of Brown University, and many others equally well known.

Subsequently, chiefly by the aid of Joseph Fink, scores of corporations and very many business men gave their endorsement of home rule in taxation, the signers understanding fully that the end sought was the single tax.

From that time to the present the R. I. Tax Association has kept steadily at work. The Bulletins thus far issued, at irregular intervals, have now reached No. 22. Up to the Autumn of 1917 we were financed by the Joseph Fells Fund, including a heavy expenditure during one twelve months, for the work here of John Z. White and local assistants. Moreover, we have had year after year, often staying with us for weeks, some of the best speakers which our cause has developed.

Our local men, although an impecunious lot, have kept steadily at work. About eight years ago our Association established a People's Forum in the city of Providence, which has met every Sunday evening without a break from that time to this. Its activities, purposely, have not been limited to our propaganda, but single-tax speakers are always welcome. Every Summer, for years, we have held open air meetings at our most popular shore resorts. This Summer, as for the past two seasons, besides sporadic speaking, every Saturday night we intend to utilize a soap box in front of the Providence City Hall.

The net result of all of these efforts was the separation of taxable property in "The Tax Act of 1912," into four classes, to wit: "Land," "Buildings and Other Improvements," "Tangible Personal Property" and "Intangible Personal Property." To this was added a low flat rate throughout the state of $4 per thousand upon the fourth-class, intangible personalty.

It must be confessed that the gain from so much expenditure of time and money seems very small. We fully expected that in 1909 our local option measure would be made a law. Our failure doubtless is due to the fact that while a great many influential men are known to be favorable to the law, they have seen fit to continue passive.

The reasons for expecting success here, quite likely next year, are as follows:

1. From time immemorial our towns have had legal authority to exempt real estate, or personal property.
2. A manufacturing state is a better field than a farming state.
3. The bulk of our population is within ten miles of the State House.
4. This year, for the first time, organized labor is working actively for our measure.
5. The farmers, possessing tremendous political power, have begun to read our literature and invite our speakers.
6. The Providence Chamber of Commerce, through its committees, is giving us more attention.
7. An unpopular and vexing increase of street car fares has just gone into effect; consequently the Single-[illegible] ownership is the livest of is-
8. We are generally supplied with literature by the National Single Tax League, and hope for visiting speakers this summer and next winter.

NEW YORK CITY'S TROUBLE

An example of news "as she is reported," is the following from the New York World, of April 28:

Single Tax Grip Is Stealing on Pa Knick

Is New York slipping steadily towards the single tax fold?

After a review of the tax situation yesterday Secretary Leo Day Woodford, of the Advisory Council of Real Estate Interests, asks: "Is there any better evidence of the purpose and considerable success of the New York Tax Reform Association and other single taxers and land value confiscationists to obtain the exemption of personal property and to constantly increase the burden upon realty? In addition, these people thought that sooner or later the resulting stagnation in realty affairs and the danger to public credit would result in the exemption of improvements and a long hoped for chance to tax land values to death.

"The most vicious form of single tax ever perpetrated on any people in America," is the way New York's tax methods are described by the State Auditor of Ohio, in a letter to the Advisory Council.

There is more in the same strain. It is true that properly improved real estate in New York City is overtaxed, as it is in every place that puts a tax on improvements. But if the owners of this kind of property are dissatisfied they won't help matters by misbranding the system with a name that properly belongs to the only system that can give them relief without injustice to others. As to the State Auditor of Ohio, he is imitating the fox who lost his tail. Since Ohio is driving away wealth through its stringent personal property tax law, he has a motive in urging New York to commit a similar folly.

CALIFORNIA ANTIS ALARMED

That the Great Adventure campaign in California is making an impression may be judged by a formidable circular letter which is being sent broadcast over the state under the auspices of a half a hundred of the leading financiers and politicians of the coast. An appeal for funds to fight the "seemingly patriotic but immeasurably false" propaganda for opening the land to the people is made along with a frantic outcry against the single-tax arguments. Here are a few of the paragraphs in the letter:

"Do you know that there is grave danger of a Single-Tax law being adopted at the next general election, unless our property owners wake up to a serious situation?

"The Single Taxers have raised a cry of 'Open California's Twenty Million Idle Acres to Raising Food, Mines and Oil Wells to Use—Feed and Equip the Allies, Win the War.' Their cry is being heeded by thousands of thoughtless people throughout the state who are leaning toward this seemingly patriotic but immeasurably false appeal."

BEQUESTS TO THE LEAGUE

Occasionally requests come in for information as to how to word a bequest for the benefit of the movement. For the purpose of receiving such legacies, the Single-Tax Endowment Fund has been incorporated. The proper wording of a will is as follows:

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.

By following this form testators will avoid all er-

THE BULLETIN

DANIEL KIEFER,
Chairman
Arden, Delaware

Published Monthly by the
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At 56 E. Johnson St., Philadelphia.
SAMUEL DANZIGER, Editor

ROBT. D. TOWNE,
Organizer
56 E. Johnson St., Phila.

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THE PRESENT CRISIS

Every Congressman should receive from his constituents letters putting to him the plain question whether, in voting for additional revenue, he will favor taxes on industry or taxes on privilege. At present industry bears the heavy end of the burden and privilege very little. Every tax on anything produced by labor, whether luxury or necessity, or every tax on forms of service that satisfy innocent human desires is a tax on industry. We have more taxes of that kind now than are good for us, more than the needs of the government require. There is no excuse for any Congressman who would add to them. With the rental value of land practically untouched for federal needs other sources of revenue should not be considered.

Of course, it is understood that most Congressmen will try to throw responsibility on their party leaders in the Committee on Ways and Means. And the Committee on Ways and Means may be guided by Secretary McAdoo's advice, whether good or bad. But Congressmen were not elected to shift responsibility in that way. And they will not do so if enough of their constituents give them to understand that no excuse of that kind will be accepted. The Committee on Ways and Means is the first point of attack. Its members are asking advice and are holding public hearings. They should be given the information of which they stand so much in need. The National Committee of The Single Tax League has asked that a time be set for a delegation of single taxers to present to the Committee the way to raise revenue in a way that industry will be helped instead of hurt, a way that will not only furnish ample revenue for present needs, but will avert evils, otherwise sure to come at the end of the war, when returning soldiers find their old jobs taken with no public domain available as served for an outlet under similar circumstances at the end of the Civil War.

There is no good reason why time should not be reserved for this delegation, and it is only fair to assume that the Committee will so act. It will be the first time organized single taxers of the United States will appear before a Committee of Congress. But the delegation should not be left to present the matter alone. Members of the Committee, as well as other Congressmen, should be informed of sentiment that exists throughout the United States.

Should the Committee on Ways and Means report an unsatisfactory bill there need be no cessation of endeavor. And if the House finally decides to favor monopoly at the expense of labor members of the Senate should be urged to take up a more satisfactory substitute. Finally, there are the elections to be held in November.

So we have before us a national fight as well as several state campaigns. The present situation is the most favorable in the history of the movement for nation-wide effort. Let us hope that the opportunity will not be neglected.

ONE YEAR'S SHOWING

Evidence of progress continues. Since June of last year we have had occasion to record the following happenings:

1. Adoption of ordinances for raising of all local revenue by land value taxes only by the Maryland towns of Perryville and Capitol Heights and abolition of the personal property tax in Hyattsville.

2. National convention of Producers and Consumers at St. Paul, called by the Farmers' Nonpartisan League, National Grange and other farmers' organizations, adopts resolutions urging "the levy of a two per cent tax upon the value of all unused or inadequately used land, whether in city or rural districts."

3. National Farmers' Congress at Springfield, Missouri, adopts resolutions declaring that "the principle of a graduated tax on land held in large bodies for speculative purposes is just and proper and that its adoption by the legislatures of the several States will unquestionably tend to check the constantly increasing evil of agricultural tenantry."

4. Texas farmers organize a State Nonpartisan League and declare in the first paragraph of their articles of association:

"Conditions in the State of Texas are such that thousands of farmers lose the titles to their homes each year, while millions of acres of arable Texas land lie idle. This condition continues with the apparent approval of law-making and enforcing bodies of Texas, because the farmers have no representation in the State government."

The first legislative demand is

"Exemption of farm improvements and equipment from taxation and the taxing of undeveloped lands at least as high as developed lands of the same class."

5. Farmers' Nonpartisan League of Maine inserts following plank in its platform:

"All taxes to be assessed on actual land values exclusive of farm improvements. All land held out of use to be taxed at its full rental value."

6. Farmers' Nonpartisan League of North Dakota starts circulation of initiative petitions to make constitutionally possible complete exemption of improvements now taxed at one-sixth the rate of land values and to raise by land value taxation a State fund for hail insurance.

7. Texas State Federation of Labor makes clear-cut declaration for the Single Tax and of its intention to take an active part in the campaign therefor.

8. Michigan State Federation of Labor demands that "To increase the food supply the government should commandeer all land necessary for public purposes and should tax idle land in private possession on its full rental value."

9. Illinois State Federation of Labor urged the legislature to put a special tax on the market value of all land

not in active cultivation and apply the proceeds to war expenses.

10. The Universalist Church in its national convention at Worcester declares for "an economic order that shall give every human being an equal share in the common gifts of God, and in addition all that he shall earn by his own labor."

11. Proposed constitutional amendment for complete single tax is approved by a minority of the Ways and Means Committee of the Mississippi legislature, which makes a fine logical report in its favor. This is the first time a measure of that kind has got beyond the committee stage in an American legislative assembly. The bill had been strongly endorsed by the labor organizations of the State.

12. Labor, civic and business organizations of Little Rock, Arkansas, instruct the City Council to levy a special tax on land values.

13. President Wilson in his message to Congress declares that there is pressing need of legislation for "systematic and yet economical development of such of the natural resources of the country as are still under the control of the Federal government." In a letter to the Democratic party of New Jersey he declared that "economic and social forces are being released upon the world whose effect no political seer dare venture to conjecture." He declared further:

"Every man with any vision must see that the real test of justice and right action is presently to come as it never came before. The men in the trenches, who have been freed from economic serfdom to which some of them have been accustomed, will, it is likely, return to their homes with a new view and a new impatience of all mere political phrases, and will demand real thinking and sincere action . . . . The days of political and economic reconstruction which are ahead of us no man can now definitely assess, but we know this, that every program must be shot through and through with utter disinterestedness; that no party must try to serve itself, but every party must try to serve humanity, and that the task is a very practical one, meaning that every program, every measure in every program, must be tested by this question, and this question only: Is it just; is it for the benefit of the average man, without influence or privilege; does it embody in real fact the highest conception of social justice and of right dealing without respect of person or class or particular interest?"

14. Theodore Roosevelt, writing in the Southland Farmer, said:

"To break up the big estates it might be best to try the graduated land tax or else to equalize taxes as between used and unused agricultural land, which would prevent farm land being held for speculative purposes."

15. Governor Whitman, of New York, in addressing the American Federation of Labor Convention, said:

"The modern statesman holds it his duty to abolish what formerly was held to be indestructible—poverty, and the conditions that breed poverty."

A month later, addressing the State Agricultural Society, he declared as a "very wise policy which they have followed abroad" exemption from taxation of "all the man-made improvements of farmland, the orchards and woodlands, the fences, the buildings, the flocks, herds and machinery, levying our rural taxes only on the bare land values, always provided that the farm is adequately worked."

16. The British Labor party declared

"That the whole system of land taxation should be revised, so that effect should be given to the fact that the land of the nation, which has been defended by the lives and suffering of the people, shall belong to the nation, and be used for the nation's benefit."

THE LATEST GAIN

An ordinance adopted by the City Council of Bismarck, capital of North Dakota, provides for assessment of improvements for local taxation at but five per cent of value. This is in accordance with power given to governing bodies of cities by the legislative act of 1917.

SINGLE TAX IN CALIFORNIA

By J. H. Ryckman

The news from Single Tax Headquarters in Los Angeles is very encouraging. Those in charge express the utmost confidence that enough names will be secured to get the Single Tax measure on the ballot.

The text of the measure was given in the last number of the Single Tax Review. Words of encouragement are coming in from all over the United States in increasing volume.

W. S. U'Ren brought messages of encouragement from prominent single taxers in all the eastern cities and guarantees of financial help in the coming campaign.

Judge James G. Maguire, of San Francisco, formerly identified with the Equity Tax League, and one of the committee that drafted the Equity Tax League bill last year, writes to the Single Tax Headquarters a most encouraging letter. * * * * *

That typical reactionary and mouthpiece of privileged monopoly, Leslie M. Shaw, former Secretary of the Treasury, is stumping California against single tax. He compares the single taxers of California to the Non-Partisan League of North Dakota, where, this savant says, conditions are more chaotic than in Russia. This will be news to the people of North Dakota, but it is of a piece with the other hysterical shriekings of the wise Mr. Shaw against single tax.

The People's Anti-Single Tax League is spending money lavishly in opposition to our measure, and they are appealing to their friends for at least $50,000, which they say they must have at once to defeat the measure and avoid the danger that confronts California by the enactment of our bill. This League is composed of the leading bankers, real estate owners and corporation lawyers in California. They represent in their literature that single taxers have a fund in excess of $100,000. They tell the people that single tax will confiscate their property. They especially attack the slogan of the Great Adventure group —"Open California's twenty million idle acres to raise food to feed and equip the Allies and to win the war!" They say this cry has been heeded by thousands of thoughtless people, and the peril is imminent. Indications are that the Anti-Single Taxers are badly scared, and they are making frantic appeals in the kept press and many other ways to arouse the people to defeat the measure. Two years ago this League is reputed to have expended a half million dollars in opposition to single tax and the single tax measure then before the people. This time the indications are they will have a fund of a million for that purpose.

We hope the friends of single tax who read this everywhere will respond and send in money, which we need very much.

THE MISSISSIPPI CAMPAIGN

By Robert S. Phifer, Jr., Secretary Mississippi Single Tax League.

The single tax, as advocated by Henry George, can be enacted in Mississippi just as soon as the people of Mississippi have come to know just what it is.

This is the judgment of many, including Hon. N. M. Everett, Chairman of the Ways and Means Committee of the State Legislature, Hon. A. S. Coody, editor of The Issue, the official mouthpiece of U. S. Senator Vardaman; Hon. N. A. Mott, State President of the Farmers' Union; Mr. E. B. McLean, Secretary of the Brotherhood of Railway Trainmen and Vice-President of the People's Rule League; Mr. I. R. Gerrard, Secretary of the State Federation of Labor, and others who are in a position to know whereof they speak.

Single taxers of Mississippi have a well formed and aggressive organization, and are in a position to reach

A National Publicity Drive for the Single Tax

By ROBERT D. TOWNE

THIS NUMBER of the Bulletin contains an impressive record of single tax progress in the public mind throughout the country. It would seem that we might reasonably hope for a vast support from organizations of various kinds and from all ranks of the people if we could contrive some way to concentrate all our forces in a campaign that would bring the issue out sharply to public attention.

Such a concentration of endeavor is needed for our own sakes. Our leadership in the various states and cities, smarting under apparent inaction, longing for a unity that seems impossible to realize, has grown impatient and censorious, and our people have become dispirited through that hope deferred which maketh the heart sick. What this single tax movement needs just now, and what the country needs, is an issue that will beget a genuine and fresh and spontaneous revival of enthusiasm.

I believe the hour has come for such a movement and such an issue; and I am sure every single-taxer believes we have the issue.

The war is weighing heavily upon the spirits of our generation. We have been suddenly shocked into a seriousness that we have not known for years. We see the appalling fruition of social injustices in the terrible facts of a world-wide derangement. We see that wrong systems cost billions of wealth and millions of lives. It is beginning to shudder home to the universal conscience that it is far less costly to make and keep the world right than it is to let it drift into wrong.

We see on every hand how this is affecting us. The war has already brought woman suffrage to the verge of triumph. It has made prohibition a national issue where the labored debate of two generations hardly made a dent on the public mind. It has made government ownership of railroads a fact where the agitation in times of peace got no attention at all. And see how the war has suddenly opened the world to the proclamation of our idea of democracy and flashed upon its opposite, autocracy, the burning hate of the best portions of mankind.

It is unfortunate that we have been so slow to realize that the war, ugly of face, and a tragedy to the christian conscience, has at the same time by that strange providence that works out its mysterious purposes in human life, advanced the cause of democracy more than a thousand years of ordinary peaceful campaigning would have done.

The land question now can be seen with the naked eye. The world needs food, needs ships and munitions, needs houses and raw materials. All these mean land. The soldiers will come home by and by, and they will need their old occupations and productive opportunity —and they will want some of the country—native land—they have fought to save. All that means land.

And this great new world demand for land will mean that we shall be in for another *marking up of the price* on a scale never before dreamed of. Then will come another *social jam*. On top of that will be the continuing load of taxes, piled high upon our industry, crushing us with a violence never known before

Single-taxers! The world has got to face the issue! We must get down to business. We have been given the light and we must not hide it under a bushel.

The war has made every question a national question. It has nationalized every need and made national remedies imperative. Now is the time to make our single tax a national issue.

First of all there should be a petition to congress. With the great labor organizations and farmer organizations, socialism and the other political groups, already approving of a tax on land value, and with the issue already alive in so many states with hundreds of thousands of votes on record for it, it would seem that we might get a petition with five million signers. There never was such an opportunity before to do this.

And then we shall probably have the single tax on the ballot in three great states this Fall and in course of preparation in several other states for next year. A national drive on congress would enable us to participate in those state campaigns and back them up with a national support; on the other hand each state campaign would support the national effort.

To make such a national drive effective we should go into every newspaper of importance in the country with full-column and full-page advertisements. Such an advertising campaign would open the door to our literature as no other effort we have ever made. The petition to congress would give point and news value to our campaign. The papers all up and down the country would report what we were doing and the cause we had in hand.

What would such a campaign cost? You will say it would cost millions of dollars and is, therefore, out of the question.

There are thirty-thousand enrolled single-taxers and sympathizers on our League lists. If every one of them would take hold of such a campaign the cost to each one of a national publicity drive such as I have outlined would amount to a five dollar bill!

What say you, fellow single-taxers? *A five spot* for a national drive that would bring us all together in the most hopeful effort we have ever made. *A five spot* to set the machinery going that would make our principle a national issue and set it in the forefront of public attention. *A five spot* to set our cause in striking advertisements in every leading newspaper in the United States. *A five spot* to lay the matter before Congress with such a weight of public petition that it could not be ignored.

Would it be worth the effort? Would *you* plunge a *five spot* on it? The National League can organize such a movement if you say the word; and it ought not to undertake it unless you do—all of you. We ought to do things in the democratic way. The National League is your own organization to do what you want done.

And the *five* could be paid a dollar a month at that!

Did You Ever See

— A —

HUNDRED BILLION DOLLARS

? ? ?

When you spread it out you've got one hundred thousand million, which in figures comes to this:

$100,000,000,000

A LOT OF MONEY

AN AWFUL LOT OF MONEY

and no mistake

That one hundred thousand million dollars is a *mighty* load which is *crushing you* this very minute, crushing the life out of *every dollar* that is trying to do business and of every *man, woman* and *child* who is trying to make a living.

For that hundred thousand million dollars is the *capitalized value of land* in the United States.

You and I either have to *buy* some part of that $100,000,000,000 of surface value or else we have to *rent* it.

The *war* is making it *more.* Food is Higher. *Rents* are going *up. Land* is costing *more.* And *taxes* are increasing *every hour.*

PUT ALL TAXES ON THAT

$100,000,000,000

OF LAND VALUE

and the

MIGHTY LOAD WILL NO LONGER BE ON TOP OF YOU CRUSHING YOU, BUT UNDERNEATH OF YOU, LIFTING YOU AND ALL THE PEOPLE TO A PROSPERITY NEVER KNOWN BEFORE.

Join with the National League and help us to take that hundred thousand million *load* off the *backs* of all of us.

every voter in the state. The great need is sufficient literature to canvass the State and sufficient funds. Recently the National Single Tax League donated 30,000 pieces of single tax "literature." This will be distributed this summer and will help tremendously.

Mississippi has the best Initiative provision of any state in the Union. Only 7,500 names are required. There are about 150,000 voters in the state. Therefore, a campaign could be conducted at a minimum expense.

Mississippi is an agricultural state, pure and simple. It has no city over 30,000 inhabitants. Therefore the work must be done on the farmers.

The land problem is a thorn in the side of the people. Twenty million acres of land (two-thirds of the area of the entire state) is held idle and vacant by absentee land-"lords" for speculation. The people resent this situation bitterly. They have so expressed themselves time and time again. They realize that it would help win the war to open 20,000,000 acres of the richest land in the world to raising food, producing oil, and relieving the lumber shortage. Mississippi's oil fields have never been touched. She has the largest hard-wood forest in the world, all held by absentees for speculation.

Hon. N. M. Everett, in his report of the Ways and Means Committee to the Legislature, stated, "Nine-tenths of the people of this state now believe in the single tax, even if they do not know it by that name. They want to do exactly what the single tax will do when put in force. The people are for it now. They demand justice and equality of opportunity, NOW." When he made this statement, he voiced the sentiments of a majority of the voters of the state. He is a majority leader.

Ten years ago there was a political revolution in Mississippi. During this revolution the state abolished the political boss system and all that went with it. Since this time, the people have been handling the affairs of the state. The "interests" are not intrenched, and so far have been defeated at the ballot box. The people are in the saddle and have a grim determination to stay there.

Now is the time to campaign for single tax. This August the voters will vote for U. S. Senator. Next August they will vote for Governor. The Democratic party is the only party here, so the August primary is the real election. The November election is more a matter of form, very little interest being taken in it, save a constitutional amendment is to be voted on. If a militant campaign were to be pulled off this summer and continued until November 1919, it is safe to say that it would carry. All of the country newspapers will go with the single taxers, with a few exceptions.

Mississippi workers are making the best campaign that they can. They are going to put the SINGLE TAX—the real thing—to a vote of the people in 1919. If they have adequate assistance from single taxers over the United States, they are SURE TO WIN.

THE MISSOURI CAMPAIGN

By Carl Brannin.

Within the next few weeks the combined single tax, labor and radical forces of Missouri, grouped under the Homestead Loan and Land League, expect to be able to announce the completion of their petition of 35,000 names to secure a place on the November ballot for their combined Single Tax and Loan program. Workers are busy in every section of the state, and more than half of the districts required are in sight of the top, with the quota of names in several fully completed. The league is calling upon radicals throughout the Union to give financial aid to definitely insure this last phase of the petition campaign. Contributions can be sent direct to Charles Sumner, Treasurer, 307 Massachusetts Bldg., Kansas City, Mo., or to the offices of the National Single Tax League, Arden (Wilmington), Del.

A recent statement issued by the Campaign Committee reads in part as follows:

"There is much of hope in the Missouri situation. The campaign of 1912 and the discussion of the term 'single tax' by various candidates in other campaigns since have done much to encourage a studious attitude on the part of the people toward our idea. One of the leading farm papers of the state published comments from readers who 'are not single taxers,' but who plead for serious consideration of the plan as a better one than the present unjust system. One of them says: 'It is well to remember that the farms of Missouri constitute less than half the land values. The city lots and railroad rights of way are actually assessed for more than all our farms.' Another writes: 'We voted last time on the Single Tax without knowing the facts. It cannot hurt the readers of your paper or the Farm Club movement (this paper is the official organ) for you to give all your readers all the facts.' Now, these letters were written by men of whom we had never heard before, who live 150 miles apart in rich farming sections of the state. Their point of view indicates an encouraging turn of sentiment.

"Reports have come in from those who were active in 1912 as to the more cordial reception now in securing names. A single taxer in Gasconade County, a rural section, has filled eight petitions (320 names) in his spare time and will soon have his ninth completed. Many who would not sign in 1912 are glad to do so now. Another in Camden County has secured practically every voter in his town (about 100) on the blanks. In one of the southeastern counties, the farmer who was the Secretary of the County Anti-Single Tax League in 1912 has read Progress and Poverty since then and has become a convert. Workers are finding that with the distribution of literature and the personal touch they are able to do a vast amount of very effective propaganda. Thousands of citizens are being reached and interested in the philosophy of Henry George, who under any other circumstances would not be.

"As a basis for the favorable attention of the voter we have the endorsement of the State Federation of Labor at its last two conventions and the endorsement of every central labor union in the state and many of the local unions. There is a very encouraging disposition on the part of the newspapers over the state to give space to news articles concerning the program, and this will be increased to some extent as time goes on. Whenever the petitions are filed and a letter is sent out to all the papers in the state announcing this fact and giving a short succinct argument for the measures, a volume of discussion will be started which will be of immense importance. Every cross-roads store and country home will buzz with talk about the 'Homes for the Homeless' program. Then the voters who have signed and the active spirits in each community will, with literature and argument, mold an intelligent public opinion.

"The situation created by the world war has opened the minds of thousands of people in Missouri for our propaganda. Everywhere the cry is 'Produce more food! save! conserve!' Many are thinking: 'Why should there be a shortage in food in this great land of vast untilled areas?' We can show the connection between idle acres, homeless and jobless men and our present unjust and unscientific system of taxation. Conscription of men has been carried out; the idea of conscription of the socially created land values so as to take the profit out of land speculation and monopoly is logical and appealing. It will find ready response.

"Our campaign will be directed toward making the voter see the truth, as Henry George proclaimed it. We will distribute thousands of copies of the writings of George himself and emphasize the crying iniquity of any man or group of men being allowed to hold land idle. At the same time our presentation of the plan for state loans at three per cent interest to home builders as a separate companion measure will get the favorable attention of the tenant and mortgaged farmer and the wage earner at once."

EDITORIAL

It is not the intention of the leaders in Congress, we are assured by Washington dispatches, to resort to taxes on consumption, unless these prove absolutely necessary. Necessary for what? With billions of land values untaxed there is but one necessity that can compel resort to taxes on consumption. That is the necessity of protecting the predatory power of land-monopolists against destruction through taxation of their unearned gains. To some Congressmen that is an evil which must be avoided at any cost.

California's Anti-Single Tax League will not have smooth sailing this year in the process of misrepresenting matters to the farmer. "Orchard and Farm," of Los Angeles, one of the leading agricultural publications of tho State, has arranged a debate in which Luke North will discuss the subject with a representative of the other side. That is both fair and enterprising on the part of the paper, which is itself somewhat dubious on the question. Whoever may represent the opposition will find it advisable to avoid the reckless statements with which the State was flooded two years ago, when no opportunity for a reply was allowed. Farmers would do well to take notice how these statements will either be disposed of promptly or will not be presented at all under the changed circumstances.

Orchard and Farm has itself been deceived by at least one misstatement of the opposition, which it repeats in good faith. It says concerning the single taxers:

> "They are encouraged by their showing in 1916, and they are fortified with a campaign fund over three times as large as they had that year. Some big agencies are working with them, among them Mary Fels, the multi-millionaire, who has been duplicating all contributions to Single Tax."

With the exception of the remark that the showing of two years ago has given encouragement, the statement is unfortunately incorrect. The campaign fund of 1916 was not large, as campaign funds go. It certainly did not exceed $11,000. This year it has not yet reached one-third of that figure. The money comes from no multi-millionaire sources, but from small contributors. Possibly the activity displayed has conveyed the idea of a big campaign fund to those who do not realize the power that a great truth exerts over those who have thoroughly grasped it. These uninformed observers cannot realize that the vision of a world made decent enough to live in will get from those who behold it far more energetic work for no financial reward than the most liberal salaries can procure from workers without personal interest. That may be why the talk of a big campaign fund has seemed creditable to some. Those who would like good paying jobs in this campaign had better apply to the opposition which will not be embarrassed for lack of funds. The big landholding corporations of the State will furnish all the money that is needed for the purpose.

In Missouri, one of the prominent rural publications, "The Missouri Farmer," prints a fine single tax argument by Mr. Franklin Evins, a large stock farmer and active in progressive work among his fellow-agriculturists. But The Missouri Farmer is not convinced and prints a rather long reply, which enables one to get the point of view of the opposition that it represents. Its two principal points are that about the only profit that farmers are getting is socially created increase in land values, and that if the community should take increase in values it should also reimburse owners when values fall. If the first point is well taken then it is high time that a radical change in the land system be instituted. What sort of a system is it that gives farmers no reward whatever for feeding the world, but compels them to depend for a living on the chance of holding up some one else who wants to engage in productive industry? That is the indictment against the present system implied in the Missouri Farmer's defense of private appropriation of community values. Would it not be a great improvement to make things so that the farmers' profits would come from what they themselves do? One cannot help but admire the patriotic industry of a large class that keeps on raising crops when it might as well do nothing and reap unearned gains from increase in land values. But such a state of affairs is not a healthy one. There should be more inducements to work and less to speculate. What The Missouri Farmer considers an objection is in fact a strong reason why every working farmer should support the single tax.

The other objection raised by The Missouri Farmer is an old friend. It forgets that if land values belong to the community it is no loss to the individual landholder should they fall. He will get all the reimbursement due him by proportionate reduction of his assessment. If The Missouri Farmer's claim had merit it would apply with equal force to the excess profits tax that is now being levied. What would one think of a manufacturer who would say, "If the government is going to take a share of my excess profits, providing I have any, it ought to reimburse me for a falling off in profits, should my business make such a showing at the end of the year"? Such a manufacturer would be told that the theory on which the excess profits tax is laid is that these profits do not belong to him—whether this theory is correct is another story—and on this assumption the government owes him nothing should he have excess losses instead of profits.

NEW REVENUE LEGISLATION

Congress has been called upon to frame a new revenue bill. It must provide for $8,000,000,000 by taxation. The question is, will any part of this enormous burden be put on industry and enterprise before every penny possible has been taken from privilege? If experience with other revenue measures is to be taken as a guide we might know in advance that labor will again be required to bear the heavy end and just enough be put on privilege to give some Congressmen a pretext for boasting about how they have "hit those rich fellows." Even some of the taxes on labor will be heralded as though they were benefits. It will be remembered that when the present revenue law was reported from the Committee on Ways and Means Chairman Claude Kitchin, from whom better things were expected, proudly pointed to the tax it levied on golf sticks and automobiles as an example of the tenderness with which the common people had been treated. Let us hope that Mr. Kitchin and his colleagues have learned better by this time. There is no luxury or necessity good enough for the rich that is not good enough for the poor. There is no merit in putting anything that helps to make life enjoyable further beyond the reach of any man than is absolutely necessary. No tax can be put on anything produced by labor without injuring the producer far more than a wealthy consumer.

But if Congress wants to correct the most glaring error committed in framing the present law it has now a brilliant opportunity. That error was its failure to put a tax on land values. Thereby it made it possible for holders of vacant land to escape taxation for federal purposes entirely. This exempting of land values encouraged withholding of land from use while taxes on labor products have added to the cost of every commodity. Thus prices have been forced up to an extent far beyond what may be reasonably attributed to the war itself. If this error was committed in ignorance last year, that excuse cannot be pleaded this time. Congressmen have had ample opportunity to learn. House shortages and rent-profiteering in Washington alone should have taught them. They should hear from constituents promptly. Estimates of the rental value of the land of the United States vary from three to five billions. This is over and above what is taken in taxation by State and local governments. Every dollar of this can be taken for public use not only without injury to business, but very much to its advantage. Now is the time to let legislators know that it should be done.

WEAK BUT SIGNIFICANT

Congress has at last passed a bill designed to stop rent profiteering in the District of Columbia. It forbids increasing the rent of houses or apartments above what was charged last December. If the law contains no loophole it will stop some rent profiteering, but not all. It is confined entirely to improved property. Owners of vacant lots may continue profiteering to their hearts' content. They had no tenants last December, so the law does not limit any demand that they may want to make. It is because their land is vacant that owners of houses have been able to exact extortionate prices. And the land is vacant for two reasons. First, because Congress has so legislated that the one safe way to profiteer without paying taxes is to hold vacant land rising in value. Second, because Congress and other legislative bodies have so legislated that prices of all materials needed in making improvements have been forced to an exceedingly high point. An arbitrary rent regulation act does not meet the situation. Yet inadequate and weak as is the measure enacted, it is none the less significant. It is the first time that Congress has recognized the right of landless men to live in a monopolized portion of the United States without submitting entirely to the landlords' terms. It has taken long to get this recognition. Some senators, as Brandegee, of Connecticut, and Reed, of Missouri, seem to have realized that fact and indulged in most doleful predictions of consequences to follow the precedent. They actually fear that some day it may lead to denial of the right of a few to control the livelihood of the many. Let us hope that they are right.

HENRY FORD'S CANDIDACY

Henry Ford is to run for the United States Senate. What would he stand for? Probably for more progressive ideas than the party endorsing him dare approve. He went on record in an interview in the New York Evening Sun on January 23, 1915, as follows:

> "I think that the tariff should be abolished entirely. I believe in free trade all over the world. If we had it things would adjust themselves, and we would all be better off."

And in discussing another economic question he said:

> "Where does Mr. Guggenheim get his money, anyway? Out of the ground, doesn't he? Well, I hold that all that should go back to the state. I believe in the public ownership of natural resources, such as mines and water power."

Abolition of land monopoly and of restrictions on trade would make a splendid platform for Henry Ford to run upon. It would present in a few words the policy needed for economic reconstruction after the war, or sooner. It is the policy required to make future wars impossible.

THE LATEST IN LITERATURE

Much is heard and said nowadays about making the world safe for democracy. But far too many who make use of that phrase have little conception of its true meaning and still less of the measures necessary for its attainment. These, however, are ready for education, and a pamphlet giving in brief form the information they need has been prepared and published by Emil O. Jorgensen. It is entitled "The First Step to World Democracy" and gives 100 reasons for immediate adoption of the Single Tax. It contains not only the author's own excellent reasoning, but quotations from prominent public men and writers, which makes it a convenient reference work for single tax propagandists to keep on hand for personal use. The pamphlet may be had from the author, Lock Box 874, Indianapolis, Indiana. The price is 15 cents a single copy, 75 cents for six copies and $11.00 a hundred.

HARMONY MUST BE MANTAINED

It is reported that in one of the states where a measure is to be submitted through the initiative some single taxers holding it defective, in mistaken haste, have declared their intention to repudiate it. It is to be hoped that they will reconsider. No cause has ever been helped by washing of dirty linen in public. But many have been retarded. Be the defects of the measure what they may, every vote cast for it will, nevertheless, be a demand for the pure single tax principle and will be so regarded. No vote cast against it will be looked upon as anything else than as one that would be cast with equal willingness against a bill free from the real or imaginary defects of the one in question.

Should the proposal carry at the polls, even though it be as defective as charged, much will have been gained for the movement, nevertheless. Any harm resulting from its defects will be clearly the fault of the framers, who refused to listen to advice. The public interest will be far better served by forcing them to bear responsibility for their alleged obstinacy than by any other course. Moreover, if the people should show by their votes that they want all taxes abolished save upon land values and want all land values taken for public use they can be depended upon to take proper action against officials who try to quibble them out of what they have demanded.

On the other hand, should the measure be defeated and that result be attributed to its single tax critics, nothing whatever will have been done to show that the framers were in the wrong. These critics will be responsible for prolonging a division in the ranks that may become a plague to the movement beyond the boundaries of that particular State. The duty they owe to the movement as a whole, as well as to their own locality, requires that they refrain from giving aid and comfort to an enemy which makes no distinction between their measures and the measures of those whom they criticize.

If open opposition of this kind should be persisted in it should be ignored by friends of the pending proposal. Two wrongs do not make a right. Factional abuse should not be met with a retort in kind. With a measure once on the ballot, the only opposition which should be noticed is that of the upholders of land monopoly. These are not concerned over defects in the drawing of a measure, but over the principle that its supporters invoke. And while the campaign is on this principle is all there is to discuss.

FREE YUCATAN

An interesting account of conditions in Yucatan is given by Dr. S. A. Pratto, of Argentine, now lecturing in the United States. Dr. Pratto took an active part in the campaign in Yucatan last year, resulting in the election of the present Governor, Castro Morales. In an address on May 20 before the Rand School in New York City he told of the changes that the revolution has wrought. Before the revolution a few large haciendados owned the whole State, and the laborers were practically slaves. The revolution brought in Governor Alvarado, whose term has just expired. Through him the big estates were broken up, and land values, which had been virtually exempt, were subjected to heavy taxation. Now most of the workers have become home-owners. Wages of farm hands for an eight-hour day range from $3.50 to $4.00. Before the revolution the highest wage was $1.50. Child labor is unknown, and illiteracy, which a few years ago was almost universally prevalent, is being wiped out by building up of a splendid educational system. There are 900 schools in the State. The new Governor, Morales, is pledged to continue Alvarado's system. Alvarado himself remains Military Governor, which carries little authority, since the military garrison consists of but 500 men. The population of Yucatan is 360,000.

RECENT PROGRESS IN MARYLAND

By Charles J. Ogle.

The act granting home rule in taxation to incorporated towns in Maryland went into effect June 1st, 1916. It provided that municipalities should have the power to determine the classes of property which should be the subject of taxation within their respective jurisdictions and for their local purposes; and that they could change the tax rate fixed by their charters upon the property taxed, so as to cover any loss of revenue in case they should determine upon the exemption or partial exemption of certain classes of property.

In 1917 three towns availed themselves of these provisions. Garrett Park, where the rate was 50 cents, levied 30 cents on buildings and personal property and 80 cents on land. Perryville and Capitol Heights removed all taxes on buildings and personalty and levied upon land values only. Hyattsville, which had tried the Single Tax many years ago, until the courts ruled against it, voted 3 to 1 to return to it again. The Mayor and Council were deadlocked on the proposition, however, and nothing was done, although this year they are to exempt all personalty and make the deficit up on land, and the probabilities are that at least part of the taxes on buildings will be taken off next year.

In Easton, a town of 4000 or 5000, on the Eastern Shore, the authorities became greatly interested in the Single Tax proposition. They distributed a large amount of literature and held several public meetings last winter, at one of which a resolution was adopted declaring for the exemption of personalty and the successive reduction of taxes upon buildings. It was discovered that a re-assessment was badly needed, and the authorities employed the Somers System of assessment to readjust matters. The work has just been completed, and the separate totals are not yet available, but the impression is that land assessments have been trebled, while buildings and personal property have been somewhat lowered.

The new Mayor is opposed to "adding anything further to the burden on real estate," as he expressed it, so the home-owner and business man will still be handicapped by taxes upon improvements and enterprise, although it is hoped that next year some further relief may be had.

Roland Park, said to be the model suburb of the whole country, has always levied its maintenance charges upon land alone, and the companion development, Guilford, has been established on the same basis, which, however, is so much per square foot instead of being ad valorem.

Baltimore City has just eliminated 20 millions from its taxable basis by exempting raw and finished products of manufacturers. Next year we hope to exempt all merchandise and make some reduction on buildings.

If the voters ratify the new charter in November, Baltimore will gain the power of amending its charter by initiative. The City has just extended its boundaries to include some forty square miles of additional area. This will ultimately mean much heavier taxes upon thousands of acres of vacant land and will do much to stimulate development.

Altogether the situation in Maryland is most promising. In a number of towns the authorities have expressed themselves as favoring the plan of exempting buildings and personalty, and it is only a matter of persistent and intelligent propaganda to secure its general adoption.

STRAWS

A convention of several hundred farmers and working men affiliated with the Republican party was held on May 1st at Madison, Wisconsin. The object was to organize a movement to gain control of the party machinery in the State. The platform adopted contains the following plank on taxation:

"We believe that the problem of taxation is of fundamental importance. We believe that penalizing industry is unjust and destructive. We believe a tax on land values works for justice, promotes home-owning and discourages speculation in land.

"Therefore, we favor a gradual reduction of taxes on personal property and improvements and an increasing tax on land values. This land tax should be supplemented by graduated taxes on incomes and inheritances.

"In the northern part of the State great areas of land are being held at this time for speculative purposes. The timber taken from these lands which the owners secured practically for nothing, has laid the foundation for great private fortunes. The cut-over lands are now being held for speculative purposes. We ask that these lands be taxed to the end that they will not be so held."

In New Jersey a convention representing organized labor was held to prepare an economic program to be insisted upon as the means of making democracy safe. The planks on taxation cannot be commended, since they consist principally of demands for income and inheritance taxes. But the convention appreciated the importance of the land question, nevertheless. It demanded taking for public use of all natural resources. Probably those in attendance did not consider that the same object could be accomplished in an easier way through land value taxation. It will not be hard, however, to make this clear.

The California Union of Producers and Consumers adopted an economic and political platform. The union consists of the California State Federation of Labor, the California Division of the Farmers' Educational and Co-operative League of America and the Pacific Co-operative League of California. The first of twelve planks in the platform is the following:

"The production of food being of utmost importance, we demand legislation to force idle land into use by means of a graduated supertax on all uncultivated arable land."

The members of this new union will have a chance to get the same result by supporting the pending Single Tax amendment.

LANDLORDISM REDUCED TO ABSURDITY

Recently newspapers in the United States reproduced an interview in the Sydney (Australia) Bulletin, of November 8th, with Premier Holman, of New South Wales, after his return from a visit to the firing line in Belgium and France. In the course of its account The Bulletin stated:

"War is a queer business; but the queerest aspect of it came under Mr. Holman's notice in the payment of rent for the ground where Billjim has his little dugout. The Belgian and French farmers and landowners, instead of going to their own governments and making claims, which would be settled with the British Government, personally came to the British adjutants, or other officers on the ground, and began to haggle about the trench rents and rent for other occupied territory. So Australia pays its share to the British Government. The Belgian and French peasants are sometimes grasping, and show themselves in the worst lights."

One result of the publication was to bring this matter up for discussion in the Australian Senate. Senator Grant quoted it, in the course of debate, as an example of the logical conclusion of landlordism, and—strange as it may seem—found at least one of his colleagues ready to defend the practice. The following is from the official report of proceedings on January 22 and 23:

"Senator Lynch: 'Supposing you owned Mouquet Farm, that was fought for and won by the Australians at the front, how would you feel?'

"Senator Grant: 'If I followed the example of the landlords of Australia, or Great Britain, or even of the landlords of Ireland, I would collect the very last farthing of rent.'

"Senator Lynch: 'But what would you as John Grant do?'

"Senator Grant: 'When you find me a big landlord with thousands of tenants, ask me the question.'"

Sooner or later the American army on the French front may also be requested to pay rent. How will the United States Government answer? And are there statesmen in our Senate or House as ready as Senator Lynch, of Australia, to justify the demand?

BRINGING NORTH DAKOTA MONOPOLISTS TO TIME

A. D. Gaines, of Center, Oliver county, years ago bought 105,000 acres of the Northern Pacific land in that county that the government had given the railroad to build a line to develop the country. He bought most of it for from 90 cents to $1.50 an acre. Gaines has really been an obstacle to the development of the country. He has sold the land from time to time at a top price, and now retains 28,000 acres of the best of it. Always he has paid his taxes under protest, and now has a case in court resisting payment.

With the nation at war, and the cry for food going up from a world threatened with autocratic domination because of food scarcity, Gaines has put in but 300 or 400 acres of the 20,000 acres of tillable land to which he holds title. He has put in no rye, and with flax needed to provide oil for our navy, he has made no apparent effort to get his land broken up to sow to flax.

Now, by order of the State Council of Defense, this idle land is to be broken up and cropped. The owner is to be given one-tenth of the crop grown from breaking, and one-fourth of the crop grown from used land. Such is the rule for all idle land in the state, under the council's ruling and order. The council has full power under the law which created it to enforce the order. The one-fourth clause is for the second year crop—which is usually wheat, following flax. In the case of Gaines' land, only idle land will be affected—for Gaines while holding his land for increased prices has not used it.

Attorney General Langer, a member of the council, has written to every assessor in North Dakota for the description of idle lands, and the names of neighbors who can farm them. The council intends to put every possible acre into crop in North Dakota.

The manager of the International Harvester company at Bismarck, C. P. Fields, was called before the council, and asked if the state could use a number of new tractors which are standing idle at the company's yard in that city. He said that the rule had been to sell the tractors for cash, but that he thought arrangements could be made for the state to use them. T. J. Neilson, of Hoople, Pembina county, and Charles M. Whitmer, of Yucca, Oliver county, farmer members of the council, were named to take up the matter of arranging for the use of the tractors and for men to operate them.

Other idle tracts have been reported to the council, and steps will be taken to put them into crop, without waiting for the consent of the owner, who in many instances lives in another state and holds the land merely for speculation—while the nation appeals for wheat, and yet more wheat, to win the war and make the world safe for democracy.—North Dakota Leader.

GETTING AFTER COAL MONOPOLISTS

The Anthracite Consumers League of Pennsylvania is awake to the fact that the cause and cure of the coal shortage lies in taxation. The president of that organization, Mr. Frank C. Reese, is now making a strenuous campaign in Schuylkill county, the heart of the anthracite region, to secure a drastic increase in assessment of anthracite lands. At present coal lands in the county are assessed on an average of $363 an acre. In adjoining counties assessments are considerably higher. But in none does the tax appreciably equal the rental value. Mr. Reese is working along the right line. He ought to have the cooperation of Dr. Garfield and other Federal officials charged with the duty of ensuring an ample coal supply. If he gets it in time it will be safe to predict that there will be no coal famine next winter.

THE COSTS OF A BAD SYSTEM

Before the war the total cost of federal, state and local governments in the United States was about $3,000,000,000 a year. The greater part of this amount, or about $2,500,000,000, was raised by taxes on labor or its products. The rest by taxes on land values. Two and a half billions is a heavy toll to levy on industry, but, as a matter of fact, that constitutes but a small part of the burden which present methods of taxation put upon it. The consumer of every taxed article pays not only the taxes, but profits on taxes. Under the operation of personal property taxes some merchandise may be taxed several times before it reaches the consumer. So, besides paying what the Government takes, the consumer pays something that the Government does not take, but which is, nevertheless, chargeable to the tax system. We can only guess what profits on taxes amount to. Ten per cent would probably be much too low. Fifty per cent is within the range of probability. But let us err on the side of conservatism and make it ten per cent, or $250,000,000.

Taxes on industry discourage and check it. Just as taxes on saloons restrict the number of saloons, so taxes on houses discourage building and keep men in the unemployed class who would otherwise be engaged in helping in putting up buildings. The result is a shortage of housing, which makes house rent more than it ought to be and a shortage of jobs which makes wages less than they ought to be. Similar results follow other taxes on labor products. This entails an enormous cost in lost opportunities. A heavy item of toll levied by our present tax system cannot be estimated. It consists of the wealth which it has prevented willing workers from producing.

Then the fact must not be forgotten that many of our trusts and monopolies owe their power to this tax system. The Sugar Trust, for instance, is sustained by the sugar tariff. Consumers pay far more in excess prices to the trust than the tariff puts into the public treasury. But worst of all is the help that the system gives to land monopoly.

The value of all land in the United States, including franchises of railroads and other public service corporations, must be at least $100,000,000,000. At six per cent that indicates a rental value of $6,000,000,000 per annum, of which about $500,000,000 is now taxed into the public treasury. Because the owners are left in undisturbed possession of the remaining $5,500,000,000 the federal, state and local governments found it necessary even before the war to levy $2,500,000,000 taxes on labor. The natural inference is that our lawmakers desire that land should be monopolized and withheld from use by speculators, since the landholder is taxed lightly who keeps his land out of use, while as soon as he improves it his taxes are increased. So valuable land is allowed to lie idle while a shortage prevails in nearly everything that could be produced therefrom. This could be remedied by substituting land value taxes for all taxes on labor products. But so far not even the revenue needs of a great war have induced our legislators to see the necessity of adding to land value taxes.

Industry is compelled to pay first of all the rental value of land that it must use. It must then pay taxes on all it produces and consumes. It must pay in addition profits on many of these taxes. It must also pay tribute to many monopolies created by this system. And it must suffer denial of opportunity besides. That is the cost of a bad system. Why not end it?

NOTES

New York is the latest state to legislate against idlers without taking any steps to penalize withholding of opportunities from men who want work. Some call a policy of that kind "statesmanship."

"It is up to us," said Senator Borah in his speech on May 31, "to see that the money which is being collected from the people does not go to the miserable scavenger of civilization who proposes to carry on his traffic at the expense of the Government." Is Senator Borah going to introduce a bill to relieve the government from paying for use of land the value of which the presence and enterprise of the whole people have created? If not, what method has he in view for accomplishing what he declares ought to be done?

The New York Mail reports on May 29 that the Departments of Labor, Agriculture and Interior are devising plans for opening lands to settlement for returning soldiers. Details of the plans are not given. However, Secretary Lane, of the Interior, is already on record as having warned holders of idle lands that they have no right to what they do not use, and unless they do use, confiscation will follow. Secretary Wilson, of the Department of Labor, has declared that society has a perfect right to modify or change titles to property not used for the social welfare, since titles have been conveyed to holders in trust only. The Assistant Secretary of Labor has expert knowledge on how to apply that principle. The Assistant Secretary of Agriculture advocates taxation to bring about proper use of land. Holding such views the three Departments should have little trouble in devising a practical method to accomplish what they want.

The oft-repeated tale comes this time from Arizona. The United States Government has spent $10,000,000 at Yuma on reclamation projects. About 35,000 acres were affected, worth practically nothing before the project was undertaken. Now land values have increased to $300 an acre. In 1917 it produced crops on an average of $100 an acre. At Salt River $15,000,000 was spent in a similar way on 260,000 acres with similar results.

Congressman Fordney, protectionist leader of the House of Representatives, demands that the new revenue bill provide for higher tariff duties. But if we accept protectionist logic now would that work? The foreigner pays the tax. Since the days of McKinley every protectionist knows that, even though others are still sceptical. No imports are coming just now from Germany or Austria. The proposed duties would fall mainly on goods from allied nations. And, firmly believing that the foreigner pays, Mr. Fordney would thus impose on America's allies America's share of war expenses. Is not that a nice spirit of comradeship to display? But Mr. Fordney is not the only one in Congress who is trying to put over revenue schemes discreditable to the nation.

Unique among State Councils of Defense is that of North Dakota. It is doing something practical to advance the welfare and safety of State and Nation. Instead of preaching to the big land owners that it is their duty to kindly allow food to be grown on their lands, the council is taking possession of unused lands itself, regardless of the owners' consent, and putting workers thereon. The power to do this was given it in the creative act. The owners are to be allowed a share of the crops as rent. That is simply a concession to the old fallacious notion that the landlord is entitled to something, even when he furnishes nothing more than permission to use a free gift of nature. It would seem to be far more just that the rent should be paid to the State, which has been the only factor in opening the land to the people. As it is, however, other State Councils of Defense would do much to justify their existence were they to follow the example of the North Dakota body.

WHAT AILS THE FARMER

Like all men engaged in business, the farmer has two methods of increasing his returns for his labor and investment: The costs can be cut; or the selling price of the products can be increased. Either or both of these methods are the source of all increases in returns. Of the two the first is the more desirable because it means the elimination of waste and because normally a higher price cuts down the quantity of the goods that can be sold.

How can the farmer cut his costs? Agricultural experts have a great deal to say about individual farm efficiency, and most of their advice is probably very good. But nearly all of them are silent on the most important fact about farm costs, namely: that the more important of these costs are determined by the conditions that society imposes and that the individual farmer is practically helpless in trying to do anything with them. Here is a list of important costs which nearly every farmer must meet before he can have wages for himself, not to mention profits:

Rent (if he owns land, interest on land value).
Interest on capital investment and borrowed money.
Hired labor.
Transportation.
Supplies, such as machinery, seed, fertilizer.
Crop losses and animal diseases.
Depreciation on improvements and equipment.
Taxes.

Running over these costs with the thought in mind the reader will see that the farmer can do practically nothing with any of them, they are problems outside his influence. He has nothing to say about rental or land value; the interest rate, freight charges, the prices of his necessary supplies, his occasional losses from crop calamities such as hailstorms, and from stock diseases, or about taxes. He can have very little influence on his labor costs or the depreciation cost.—A. R. Gilbert, in Nonpartisan Leader.

BEQUESTS TO THE LEAGUE

Occasionally requests come in for information as to how to word a bequest for the benefit of the movement. For the purpose of receiving such legacies, the Single-Tax Endowment Fund has been incorporated. The proper wording of a will is as follows:

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.

By following this form testators will avoid all error.

HOW DID YOU TAKE IT

Did you tackle that trouble that came to you
With a resolute heart and cheerful?
Or hide your face with the light of day
With a craven soul and fearful?

Oh, a trouble's a ton, or a trouble's an ounce,
Or a trouble is what you make it!
And it isn't the fact that you're hurt that counts
But only how did you take it?

THE BULLETIN

DANIEL KIEFER,
Chairman
Arden, Delaware

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Daniel Kiefer Resigns National Chairmanship And Issues Call For Proxies To Elect Successor

Daniel Kiefer, Chairman of the National League, has forwarded his resignation to the National Committee. Mr. Kiefer says:

"I have several times tendered my resignation as chairman with a very real desire to be relieved of the office, but each time the Committee has declined to accept it. My position, however, seems to be entirely misunderstood, as evidenced by the personal attacks upon me recently in the Ground Hog and the Single Tax Review. In justice to myself, particularly, and to the movement generally, I cannot longer serve as chairman."

Mr. Kiefer requests the National Committee to meet at the earliest possible date to take action upon the resignation and continues as follows:

"When the Committee meets the question will probably arise whether the proxies now held are truly representative, in view of differences which have arisen, and I, therefore, propose to publish in the July Bulletin a list of the present members of the Committee with the number of proxies held by each and call on members to send in new proxies, printing in the Bulletin a form for this purpose."

In accordance with this request a list of the members of the National Committee is published herewith.

As the Constitution provides, each Committeeman is but the holder of proxies for those League members who have voted for him. He votes these proxies at Committee meetings. Since it is possible that some members may wish to withdraw or transfer their proxies, the names of Committeemen together with the number of votes each is at present authorized to cast is given:

Daniel Kiefer	303 votes
Professor Lewis J. Johnson	283 votes
Frederic C. Howe	172 votes
Otto J. Cullman	141 votes
Frank P. Walsh	130 votes
Benjamin J. Salmon	100 votes
Warren Worth Bailey	99 votes
Frank Stephens	76 votes
Lincoln Steffens	65 votes
William Marion Reedy	64 votes
Jackson H. Ralston	50 votes
William S. U'Ren	49 votes
Surgeon General William C. Gorgas	40 votes
Harry H. Willock	40 votes
Herbert S. Bigelow	32 votes
Henry P. Boynton	28 votes
Benjamin Doblin	27 votes
Bolton Hall	26 votes
C. H. Ingersoll	25 votes

Since the organization of the Committee it has lost by death one member, Joseph J. Pastoriza, who had 58 votes, and by resignation Mrs. Joseph Fels Alice Thacher Post and Alex Scott, who had respectively 100, 124 and 25 votes. Members who have not yet transferred the proxies held by these as well as those who wish to change or revoke proxies held by present Committeemen will please notify the Chairmen. The following form may be used for the purpose:

I hereby transfer my proxy in the National Committee of the National Single Tax League

From .....

To .....

Signed .....

Address .....

Congress Hears The Truth

The Ways and Means Committee has heard the truth about taxation. Whether it will have any effect upon its final action remains to be seen. But however it may act, it cannot be said that it has acted in ignorance, and it was with the certainty that so much would be accomplished that the National Single Tax League took the steps which resulted in hearings being given to its own representatives as well as to representatives of other single tax organizations and to some who appeared as individuals. The Congressmen to whom we are indebted for the opportunities afforded are Gordon and Crosser, of Ohio, and Kelly, of Pennsylvania.

The National League was notified that its speakers would be heard on June 26. On that day there appeared in its behalf Warren Worth Bailey and Western Starr. For the Henry George Lecture Association appeared John Z. White. Unfortunately, the hearing of representatives of other interests took so much time that Messrs. Bailey, Starr and White were told that their turn must be postponed until July 2.

On the preceding day, however, a hearing had been given to Harry H. Willock, Jackson H. Ralston and William Kent. Mr. Willock, wishing to advocate increased income and profits taxes as well as land value taxes, appeared in his individual ca-

pacity. The Committee has listened to hundreds of representatives of business interests, each with a plea that its own tax be remitted regardless of what might happen to others. It suffered a shock when Mr. Willock asked that his taxes be raised. The discussion on land value taxation showed that some members still need light. Mr. Fordney, for instance, had difficulty in understanding the meaning of "community value." Finally he asked for a concrete case and was furnished with an explanation as follows:

Mr. Willock: I can illustrate that, in my own affairs. I bought a farm in southern Alabama about 10 years ago, on Pedigo Bay in Baldwin County. I bought 100 acres of land fronting on the bay. I cleared that land, fenced it, and put it under a state of cultivation. During all of those 10 years there has not been one change made within some miles of that farm of mine. Outside of my fence is still the second growth of pine wood.

Now, what is the result? That second-growth pine woods is still assessed at $4.50 per acre, as second-growth land. My little farm there, because I cleared it, fenced it, put it under a state of cultivation, put a little shack or so up on it—my checks were the only cash current in the community down there for all those 10 years—is assessed on the basis of about $80 an acre.

Mr. Fordney: That is land value now, is it?

Mr. Willock: No; that is all improvement value. I am illustrating the difference between community value and land value. You understand that there is no community value there at all.

Mr. Fordney: Wait a minute. If you were asking this committee now to put a community value on property, how would you ask us to fix the value of your property and other like property? What tax would the Government get on the community value tax?

Mr. Willock: That land would be $3.50 land unquestionably, the same as that land on the outside is assessed, the unimproved land.

Take another instance, the Park Building in Pittsburgh, situated at the corner of Smithfield Street and Fifth Avenue. In conversation with the superintendent of that building I asked how they arrived at the rental values, and he said they put a man on the corner; they count the people that pass on both streets; they count the vehicles that pass; they get data from the railway company regarding the street cars that pass on both sides, and from that they figure the rental value.

And I made the statement that land has no value outside of what the community gives it, and he disputed it; and I said, "Now, taking that data, and knowing how you rented that corner to the Riker-Hegeman Drug Co., and suppose you would pick that whole business up and set it down in the middle of the Desert of Sahara, would the Riker-Hegeman Drug Co. pay you 5 cents a century for it? No; the only value that that property has is those people going around that corner; in other words, the community value."

Mr. Ralston followed Mr. Willock and furnished the Committee with a copy of the bill he has drawn for a Federal tax on the privilege of landholding. An interesting, although not exactly relevant, point brought out in the discussion was the announcement by two Republican members, Messrs. Sloan and Fordney, that England receives more revenue proportionately from her low tariff than the United States. During the last year of the Payne-Aldrich tariff law, according to Mr. Fordney, England collected $3.56 per capita, as against $2.45 by the United States. Now, he said, we are collecting but $1.68 per capita, as against $10.25 by England.

Explanation and much of the discussion of underlying principles were more elementary than might have been considered necessary with men well enough informed to be fit for seats in Congress. But it must be said to the credit of the members that they seemed eager for information, and they got it. Some portions of the discussion follow:

Mr. Ralston: I think that we have a perfect right, and this United States has a perfect right to collect revenue or a tax upon the privilege of landholding. The right to hold land cannot be considered a natural right. Even so conservative an author as Blackstone tells us in the first chapters of his second book of Commentaries that the right to hold land has no foundation, or at least that the holding of land has no foundation in natural rights.

Mr. Fordney: How much, if any, would you permit our people to hold?

Mr. Ralston: Well I am an extreme Single Taxer, and if it came to the matter of landholding as a matter of abstract right, I would say that no man has an indefeasible right to even a foot of land. I would get the backing of economists and I would get the backing of such writers as Emerson.

Mr. Fordney: You can get the backing of Meyer London, I think.

Mr. Ralston: Perhaps he will back some good things.

Mr. Moore: Isn't it a fact that under those circumstances the most industrious man would pay the most taxes? The man who made the most use of his land wouldn't he pay more taxes than the man who is shiftless and indifferent?

Mr. Ralston: No, the proposition to be advanced is that an excise tax shall be levied upon the individual according to his landholdings irrespective of the use he makes of the land.

Mr. Moore: Yes, Mr. Ralston, but we have two tracts of land contiguous—say 10 acres in each. One is held, according to your single-tax system, by a man who is thrifty, industrious, energetic, enterprising, who improves it in many ways. He erects buildings upon it, and if it is a farm he makes it productive and profitable. The other 10-acre tract is held by a man who is shiftless, indifferent, and a drunkard, possibly, and he leaves it to the care of his wife and children, and it grows up in rag weeds. Isn't it a fact that under that condition the thrifty man, the industrious man, the well-intentioned citizen pays the burden of the tax, while the shiftless fellow goes free?

Mr. Ralston: Exactly the reverse. Assume two tracts to be of the same natural value, if you please, because of their location.

Mr. Moore: In the beginning.

Mr. Ralston: Then the tax would be upon the privilege of ownership, which would be exactly the same in either case.

Mr. Moore: Well, that means that if the profits of a 10-acre tract has more value to me than it has to you who has developed it, then I can outbid you for the tract and take it.

Mr. Ralston: We are not going into the question of bidding.

Mr. Moore: That would be so according to the tenure by which you would hold, if I understand you to say that that is as far as you can go in the matter of title. If that illustration does not fit, suppose that a shiftless man had put his tract in such a need of repair, or had allowed it to run down so that no one dared to bid for it, wouldn't the condition be the same that the thrifty man who had made good would pay the tax, and the other man who had put his land out of business would not pay any tax?

Mr. Ralston: If no one cared to bid for the land, to use your expression, because it was run down, it would simply be because it had no social value, and the same thing would be true of the adjoining tract. It would be so far from civilization, perhaps, in some ways that the land adjoining would be exactly in the same condition, that there would be nothing on either.

Mr. Moore: What would there be to induce the improvement of the 10-acre tract that stood idle and was running to waste. What would we get out of it?

Mr. Ralston: The longer it was held idle under the proposition I am advancing, the larger would be the burden upon it and the greater the necessity that the landowner should put it to profitable use for the benefit of the

community and for his individual benefit.

Mr. Moore: I am only getting the practicable side. We want the revenue, and you are advancing the idea of how to get it out of the land.

Mr. Ralston: Now let me speak of it in a large way, and perhaps some of the minor conditions will fall under the important head. We are at the present time in the condition of increasing land monopoly in this country. One illustration of it is the fact referred to in the Manly report for the recent industrial commission, that at the time that report was made, or shortly before, 37 per cent of the farms in the country were being held by tenants. That would seem to me to be a clear indication that our present methods of landholding are wrong; and that coupled with the fact there has been an increase of 20 and 30 per cent in the tenant farmers within the then preceding ten years. So that, as far as the farms are concerned, if we may trust such information as is open to us, the farms are drifting from the hands of independent owners into the hands of men who are tenants, paying for the privilege to other people. We have, of course, a similar accentuated condition in the cities. * * * Our great land areas are either by fee simple ownership or by the possession of unused leases, in the hands of comparatively few. You gentlemen have created taxes for war revenue. You have increased the income tax. You have plucked the flowers of industry, so to speak; you have not gone to the root or to the trunk. Take, for instance, the Steel Trust, which will serve as an illustration, while I may not go into all the details of it. Take the Steel Trust; you are taxing its income or excess profits, but you are leaving it in the absolute and uncontrolled disposition of its monopoly. Its monopoly—and it has a monopoly, and a very dangerous one, if you please—lies in its ownership of tremendous beds of ore; lies in its ownership of leases of these same tremendous beds of ore. As I am informed, only a small percentage of those leases are worked by it.

Mr. Kent, in addressing the Committee, dwelt on the necessity of framing tax legislation so that it will not cripple production. Most of the questions put to him and resulting discussion were entirely outside of the single tax area and need not be reproduced.

Mr. Bailey was unfortunately prevented from appearing at the hearing on July 2. He filed, however, a brief, which explains the situation in a very clear and able manner. This, as well as all other documents filed, appears in the printed reports of the hearings.

In behalf of the Henry George Lecture Association, John Z. White addressed the Committee. He quoted the words of Alexander Hamilton, to the effect that there are but two possible sources of public revenue: taxes on commerce and taxes on land values. Discussion with him was principally regarding details, and objections were raised that are more likely to impress one as due to a desire to pick flaws rather than an effort to secure help in finding a sound basis for revenue legislation. Mr. White spoke in his usual vigorous style and returned prompt answers to all questions.

Western Starr was the last speaker for the National Single Tax League. He covered points that had been raised in discussion with previous speakers. One of these related to machinery for the speedy introduction of the proposed land value tax. He called the attention of the members to the fact that States and localities already have such machinery in existence, and the Federal Government can secure the use of it for itself should Congress be unable or unwilling to create its own during the time that must elapse between enactment of the law and collection of the tax. Another question related to the rate that should be levied. He called attention to the fact that the rental value of land amounts to several billions a year and Congress can take as much of it as it sees fit, fixing the rate accordingly. The importance of putting the revenue system on an ethical basis was the closing argument.

In the meantime the opposition had not been idle. The Advisory Council of Real Estate Interests of New York City had drawn up and sent to Chairman Claude Kitchin a protest against the National Single Tax League's proposal.

As the result of a conference at the close of the hearing, Samuel Danziger was delegated to prepare and submit to the Ways and Means Committee a brief dealing with points requiring further elucidation, including comment on the New York Real Estate Council's protest. This has been done.

THE MASSACHUSETTS LEAGUE

In a series of resolutions differentiating between evil and good features of private ownership of land, the Massachusetts Single Tax League asks for the Single Tax for Federal and State purposes. The resolutions begin with a statement in which the good features are described as the right of the owner to use his land and enjoy in security the fruits of his labor. Then the point is made that he is also endowed with power to command the lives and fortunes of others, and so long as this power lasts society cannot be safe and man cannot be free. The League then declares:

The harm is not due to private property in land, but solely to one indefensible and unessential feature of it—a feature which has far too long been allowed to hide successfully behind the good feature, and

Following this comes a concise statement of the effect of present methods of taxation "fostering by law the bad feature in land ownership." Then "the Executive Committee of the Massachusetts Single Tax League—most of us landowners as it happens—urge all who wish to see the resources and power of our country made fully effective" to join in the movement "to cut the taproot of the abuse of land ownership by using as the sole basis of revenue taxes the site value of land—a vast fund, publicly earned, limited only by the value of a country to its people, and in all justice and common sense, public property." It is then

Resolved, That it is specially important that the individual states turn to site-value taxation since the holding of valuable land out of use is a favored, exempted interest, under the federal income tax as it is under any income tax; and

Resolved, That in our judgment the proposed single tax upon the site-value of land would destroy the predatory incentive to land ownership; that the obstacles to its adoption must, in these days, prove short-lived, once the universality of its appeal is understood; that, in our judgment the proposed single tax, by entirely untaxing the use of land, would much increase the value of land to a user; by destroying the speculative demand for land, and if suitably extensive in application, would correspondingly reduce its price (in combined taxes and interest); would render all land in full economic use particularly easy to carry and reduce the total carrying charge upon all land

bought after the change; would, nevertheless, by making suitable use the only way to pay even the low carrying charges, prevent speculative profit from holding valuably located land from use; would thus permit the market supply of land, urban and rural, to keep pace with the demand for use and keep the cost of land ownership at a minimum. * * *

Like income and inheritance taxes, it would lay heavy charges only on broad shoulders, and unlike them, it would not violate an individual's just right to his earnings and savings, even if they are large. It would prove to be the fairest and most productive of all possible systems of revenue, the least expensive of collection, as well as the least inquisitorial; would abridge nothing in land ownership but its abuse; by securing revenue and protecting industry by a more effective plan, would remove the demand for tariffs between us and those with whom our citizens wish to trade; would open ample opportunity for honest capital within our own borders, and thus reduce the incentive to economic imperialism; would aid us not only in winning the war, and in meeting the burdens and sweeping readjustments which it will entail, but also, by undermining the causes of war, would aid us immeasurably in making it the last of wars; it would, in fine, introduce the practice of making useful industry and the secure enjoyment of just property rights the prior concern of government, rather than the maintenance of an evil feature in land ownership; thus correcting the basic error in the social structure which has developed as a natural climax to its troubled existence this most disastrous of wars.

EDITORIAL

Is it true that the banks, bankers and landowners of California without exception cannot get along unless they have the privilege of preying upon workers? The Honorable Leslie M. Shaw, former Secretary of the Treasury, makes this charge to their faces. Here are his words:

"Every dollar you have or expect to have is being undermined by the propaganda of single taxers. If your money is to be worth anything you must rise and protect it. The single taxers are working tooth and nail to carry their obnoxious amendment at the fall election, which will mean the confiscation of all unimproved property."

It is up to the banks, bankers and landowners of the State to confess or deny what Mr. Shaw charges. If it is true, as he intimates, that abolition of legalized robbery will ruin them, then we may look for them to join Mr. Shaw and those whom he represents in a fight against the amendment. But if they are fulfilling a useful function, if they are indispensable factors in production of wealth, then Mr. Shaw's appeal slanders them. In that case it is as much to their interest as that of other wealth producers to force owners of unimproved land either to use it themselves or let others do so. In that case the bugaboo of "confiscation of all unimproved property" has no terrors for them. The response they give to Mr. Shaw will show whether they class themselves with the producers or spoilers. But whatever they may do, it is clearly to the interest of all who would make useful industry more profitable than predatory practices to work for adoption of the single tax.

Mr. Shaw is not alone in his uncomplimentary opinion of the banks, bankers and landowners. The Financial News, a weekly Los Angeles publication, agrees with him. It adds to his appeal as follows:

"Single Taxers expect to win the election this fall. Do you realize what it will mean to YOU if they are successful?

"Single Taxers throughout the United States are mobilizing their money and influence in California for this fight. Their cry to the unsophisticated, 'Open California's Twenty Million Idle Acres to Raising Food—Feed and Equip the Allies and Win the War.' They claim they can win California by switching only 70,000 votes cast last election.

"Financial News is preparing a campaign against their measures; practical, up-to-date weekly articles will keep its readers fully informed and give them arguments necessary to offset Single Tax confiscation heresy.

"Sign and mail attached card with your check for $2.00 today and receive each week these articles; they will be boiled down; you can grasp them easily. Why not include an associate or client who should be informed?"

The Financial News might also devote some space to Mr. C. A. McGee, of San Diego, candidate for the Republican nomination for Governor of California at the primaries on August 27. In announcing his candidacy Mr. McGee uses the following striking language:

As an emergency measure, and to the end that California shall do her patriotic duty, create wealth, employ labor and produce that food which is the most important economic factor in the winning of the war, I advocate the prompt and active cultivation of the idle tillable lands of the state. Every loyal-thinking American understands without argument that not only in the present crisis, but for years to come, the allied world must, in a large measure, look to this country for its food supply. We have in California a vast potential resource—twenty-eight million acres of classified farm lands and only eleven million acres partially cultivated. Were the idle tillable lands of this state put under the plow, it would do much to meet the present and continuing necessity of the world for food, and provide a means of livelihood for many of our own people at present unfit for war duty, and probably for the soldiers and sailors returning from the war. Likewise, this would aid enormously in the development of our state.

Patriotic duty, enlightened policy and economic necessity demand that these millions of unproductive acres be, by appropriate legislation, rendered available for immediate cultivation. The slogan of the present day is "Food will win the war." Let California blaze the way, through the patriotic co-operation of holders of large tracts of idle land, who will volunteer, and under state compulsion for those who do not so volunteer.

CONSTITUTION
of the National Single Tax League of the United States.

1. The name of this organization shall be the National Single Tax League of the United States.

2. Its object shall be the furtherance of Single Tax.

3. Its membership shall be those who enroll. Active members who alone may vote to be those who pay one dollar or more per year.

4. There shall be a National Committee, consisting of members receiving the votes of twenty-five or more members of the League. Such votes shall be in the form of continuous, assignable, transferable proxies.

5. The National Committee shall elect a National Chairman, each National Committeeman voting the number of proxies which he holds.

6. The National Chairman shall have full executive power, shall choose his own advisers and hold office until his successor is elected.

7. The National Committee shall have power of initiative and referendum on the motion of any National Committeeman and each National Committeeman shall vote the number of proxies held by him.

8. This constitution may be amended by the action of the National Committee.

3 1919

THE BULLETIN

DANIEL KIEFER,
Chairman
Arden, Delaware

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Over The First Hurdle

Single Tax measures will be on the ballot this fall in California and Missouri. With full returns not yet in from the former state it appears none the less certain that enough signatures have been obtained to yield a comfortable margin in excess of the 74,000 required to get on the ballot. In Missouri where 34,000 signatures were required, 40,000 have been obtained and filed. These results have been achieved in spite of the fact that conditions of the moment make volunteer work a tremendous sacrifice and employment of paid workers extraordinarily difficult.

The California amendment is as follows:

The People of the State of California do enact as follows:

Article XIII of the Constitution is hereby amended by the following section:

On and after January 1, 1920, all public revenues, state, county, municipal and district, shall be raised by taxation of the value of land irrespective of improvements thereon, and no other tax shall be levied.

The intent of this amendment is to prevent the holding of land out of use for speculation and to apply the land values which the community creates to community purposes.

All laws in conflict herewith are hereby repealed.

The tax measure submitted in Missouri is the following:

Be It Enacted by the People of the State of Missouri:

The Constitution of Missouri shall be and the same is hereby amended by adding the following Section to Article X thereof:

All public revenues for state, county, municipal, school and all other public purposes shall be derived from taxes on the value of land exclusive of improvements and from such taxes as may be imposed by law on the manufacture and sale of intoxicating liquors and tobacco, and on incomes and inheritances; but this shall not prevent the imposition of such license taxes as may be necessary to a proper exercise of the police power. Rights of way for public utilities shall be deemed property in land and the value thereof shall be taxed accordingly if not owned by the public. This amendment shall govern all taxes for which assessments shall be made on and after June 1st, 1919, but not those assessed before that date. All constitutional limitations of rates of assessment and taxation are hereby abolished and the legislature is hereby empowered to fix such rates of taxation as shall produce the revenue required for state and school purposes and in counties the county court of each county and in municipalities the corporate authorities of each municipality shall have power to determine the rate necessary to produce the revenue needed from time to time for municipal purposes, provided that any school district in the state may increase the rate for school purposes fixed by the legislature by submitting such increase to a vote of the people of such district. All provisions of the constitution conflicting herewith are repealed so far as they so conflict.

Among other things the program from Missouri is to send Louis Wallis to every city and town in the state to see that the measure receives publicity and that the papers do not remain without correct information. Letters to the press will also be sent from central headquarters. All who signed the petitions will be urged to take part in active propaganda. Civic and social clubs and all the labor organizations will receive communications to keep the members posted and every farmer in the state will get a personal letter fully explaining program and proposal and asking a careful study before forming judgment. The program seems ambitious but Chairman Vernon Rose figures that a campaign fund of less than $10,000 will suffice to carry it out.

League Members Attention

The National Committee has been called to meet at New York City on August 18. It will act on the resignation of the Chairman, take whatever action seems proper as a result and discuss future policies generally. The present time is so opportune for the spread of our principles that it is only a question of determining how to get the best results with the means at hand. Every member of the Committee realizes that and also realizes that new and helpful ideas may occur as easily to one who has not been made a Committeeman as to one who has. So they want all the suggestions they can get. League members should send them in. It does not follow that all can be accepted, of course, but if out of a multitude of ideas one good workable one should be evolved it would be well worth while.

A prospective new deal offers an opportunity for something more than a change of officials and something more than suggestions. It offers a chance to bring in new members. Let there be new blood with the new deal. Nothing can help and encourage the administration more than a flood of new members showing interest in the work. Every new member who pays at least one dollar a year is entitled to vote. The best way to get them is through the old members, whose duty it is

First: To see all Single Tax friends before the date set for the Committee meeting. This ought to mean all Single Taxers within a ten mile radius of their homes. A Single Taxer whose acquaintance

does not extend that far has neglected his opportunities. These Single Tax friends should be plainly told that it is their duty to co-operate with the National movement if they are not already doing so. The time to do so is now. Their names together with membership fees should be coming in. That gives them the right to vote and a year's subscription to The Bulletin.

Second: Send to the Committee whatever idea or suggestion may seem worthy of consideration.

As a result of such action all concerned will imbibe new hope and courage and the opportunities before us will be made doubly effective.

The chance should not be allowed to slip away.

TWO GREAT DAILIES IN LINE

Almost simultaneously with the filing of amendments in California and Missouri comes an endorsement by a great daily in each state of the Single Tax. These papers are the "Los Angeles Record" and the "Kansas City Star." The former replies editorially to a request for financial aid from a representative of the People's Anti Single Tax League as follows:

Dear Sir:

Since you insist upon answer, we take this opportunity to tell you, for your organization, that we believe in the principles of single tax and hope the day is not far distant when they will be put into operation in California. We not only refuse consistently to contribute to your fund, but shall keep on doing so.

If single tax were a reality here the few fat land hogs who are sitting back and smiling while the people make their idle tracts worth more and more would have to disgorge or pay their fair proportion of taxes.

If it were not for such organizations as yours, the producer, the real source of all wealth, would get something approximating a square deal. When the people really understand what single tax will accomplish and signify that they DO understand by marking their ballots, foundation for real, lasting prosperity will be laid, and not before.

There is no fundamental justice in the present system. That is why it cannot endure forever. Single tax means taxes based on land values. Your organization is opposed to single tax because its members have prospered through some form of monopoly.

When the grip of the land baron is broken the poor man will have a chance. When thousands upon thousands of fertile acres are relinquished by the land sharks; when unimproved city property is made to carry its share of the tax hod the most of us will be vastly better off than we are today.

We agree with you on just one point.

You say a large amount has to be raised to properly fight this amendment.

You are right.

The people are waking up, and in time you won't be able to get enough dollars together to stem the tide.

Single tax is right in principle, successful in operation, and its general adoption is only a matter of time.

We trust you will live to see and enjoy this when it is accomplished.

Though not so clearcut the Kansas City paper's endorsement answers for immediate practical purposes. In the course of an editorial on July 23 it said:

There are only three kinds of taxes that a state can levy with justice. Those are inheritance, income and real estate taxes. The advantages of the inheritance tax have long been recognized. The income tax has established itself under war conditions as an eminently fair way to levy on men in accordance with their ability to pay. The tax on real estate is a practical tax, because real estate cannot be concealed and can be valued with approximate accuracy. It would be still better to exempt the improvements on real estate and tax only the value of the land. This value arises from the presence of society and so is in the nature of a special privilege that could well be taxed. In addition, the exemption of improvements would tend to encourage the improvement of property.

The next legislature ought to give earnest study to the tax question with a view to getting rid of the personal property tax at as early a date as possible.

TEXAS LABOR ACTIVE

Among the questions submitted to legislative candidates by the Joint Labor Legislative Board, representing the State Federation of Labor, is the following:

Will you favor the submission of an Amendment to the Constitution of Texas, providing for exemption from taxation of all improvements and personal property, and placing all taxes for State, Counties and Cities on the unimproved value of land?

ACTIVITY IN MISSISSIPPI

Encouraged by the good showing made in the recent session of the Legislature Mississippi Single Taxers are planning an active propaganda campaign. One of the diligent workers writes:

We are desirous of getting as much literature as we can, as we are making an effort to acquaint the people with the general theory of the Single Tax before we start a campaign. It is our idea that the people must know what the Single Tax is before they will be willing to go into a fight to help get it on the ballot and finance a campaign. All agree that we should use "What it is and Why we urge it" and "The Crime of Poverty" as the basis for our fight. I feel that if we had "The Great Iniquity" to go with these, the battle would be well on. I have very great confidence in this work because I know our people will read it and take it to heart.

DOINGS IN ARKANSAS

The Arkansas Constitutional Convention now in session has a Committee on Graduated Land Taxation to which is referred measures to break up large land holdings. The Chairman of the Committee, Hon. Jordan Sellers, has introduced and the Committee has recommended a bill imposing excess taxes on holdings of land worth more than $10,000 which are not used for homesteads. It is encouraging to note a move against the land monopolist, but still there is much room for improvement in this case, and so K. P. Alexander, of Little Rock, is urging as a substitute a measure authorizing counties and localities to impose graduated taxes "based upon site values of land within their respective jurisdictions at a rate higher than on other objects of taxation." The proposed measure furthermore confers upon the Legislature power to abolish any or all taxes "except taxes upon site values of land."

Mr. Alexander was invited to address the Committee and did so on July 17th, making clear the advantage of his proposal over that of Mr. Sellers. The result remains to be determined.

Complete printed reports of the hearings of representative Single Taxers before the Committee on Ways and Means may be had either by addressing the Clerk of the Committee or from any Congressman. The hearings of June 25 and of July 2 should be requested together with copies of briefs submitted.

Editorial

At least two active campaigns are assured this fall by the success of the initiative petitions in California and Missouri. With these measures on the ballot there should be an end to opposition due to doubt concerning advisability of putting them there, their real or imaginary imperfections, or other circumstances that may have caused bad feeling. Every vote cast in their favor next November will be construed by the general public as an endorsement of the reform urged in Progress and Poverty. Every vote cast against them will be construed as a rejection of Henry George's doctrines even though those casting them protest that such was not their intent. These are facts which no argument, however logical, can change. And all Single Taxers must face them squarely. It may be taken for granted that they will. Announcement of a statewide victory for the Single Tax in November will thrill not only every one devoted to our movement, not only every sympathizer but thousands of indifferent or despairing ones in whose hearts interest and hope will be instilled and a faith that is dead will revive. We may also be sure that plutocracy will see no comfort in any of the alleged flaws that some may claim to exist. So the duty of the hour is to sink all differences. A favorable result in November will clearly be a Single Tax victory for which credit cannot be withheld from the movement or from its workers. The blame for a different kind of result—should there be one—ought to rest squarely on upholders of the plunderbund.

Of extraordinary significance is the fact that places on the ballot have been secured this year. The obstacles to be overcome were greater than heretofore. The war has distracted the attention of many from most domestic public questions. Moreover, the expense involved in conducting a campaign for signatures, in these days of high prices, was much more than it has been, while the funds at the disposal of workers were much less. To get upon the ballot under these circumstances required a spontaneous public interest in spite of war, far in excess of what existed in the days of peace. This would not have existed but for recognition of the fact that there is a principle involved in our doctrine of sufficient vital importance to justify consideration and action at this time. This was largely due probably to the educational work of previous campaigns. So the fight begins with evidence on hand in both states of a tremendous increase in favorable public sentiment. The advantage must be pushed vigorously.

The State of California and the United States Government are ready to transfer title to property worth $40,000,000 for a paltry $10,000,000. Foolishly liberal as that may seem the prospective purchaser wants better terms and has appealed to the courts to compel the agents of both governments to take less. The property in question is the estate of the late Henry Miller of the firm of Miller and Lux. It consists of land values. The people of the communities where the Miller land is located made it worth $40,000,000. They allowed Miller to appropriate these values while he lived, although both fairness and common sense required that they be taken for public use and benefit. The same reason exists, now that Mr. Miller is dead, for taking them for common use. A tax that would absorb the entire rental value would do this and at the same time would insure the public title to all increase in value that the future may bring. But instead of proceeding in this businesslike way state and nation are willing to waive their respective claims on payment of $5,000,000 to each in the form of an inheritance tax. In other words they would make the heir a free gift of $30,000,000 of publicly created values and the privilege of appropriating all future increase. But the heir wants more and the courts will have to settle the matter. If California should vote to adopt the Single Tax this fall it will matter little how the courts decide the case. The entire land value, present and future, will belong to the people and that is what should be.

William Bouck who has succeeded the late C. B. Kegley as Master of the Washington State Grange, fills the place of his worthy predecessor in an excellent manner. His address to the Grange at the meeting at Walla Walla on June 4 rings true and the members stood by him and re-elected him. It is no wonder that plunderbund representatives, ready enough to pat the farmer on the back when he lets himself be fooled into support of predatory plans, instigated a riotous mob to drive from the hall these farmers who refused to be misled. Mr. Bouck's address dealt with all public questions from a fundamental democratic point of view. His remarks on taxation will serve as an example. He said in part:

No matter how far or how fast we travel along other lines of reform, we shall still have our backs bent with the burden of the profits of the speculator and the idle rich, and the consequent penalizing of the industry of farming, until we abolish the general property tax. Is there anything more tragic than the experience of a young couple starting out in life to make themselves a home—build up the country—establish schools, and churches, build roads, and do everything that goes to make good citizenship in a state—then having the burden of all the speculation and thieving profiteering laid upon their backs through a system of taxation which enables the idle rich to live off the scant earnings of these honest citizens who, as home makers and community builders, should be exempt from taxation upon their industry and thrift? Statisticians show that the farmer is paying many times the amount of taxes he should pay, and that the timber, coal, oil, railroad, and kindred monopolies are paying only a small part of what they should pay. Farmers, look into this, and you will see that you are being robbed of your birthright on this tax proposition—that one city acre is bringing in so much more profit than all your acres combined that you will not catch up with the owner of that acre in a thousand years. Investigation will convince you that if farmers had a square deal in taxation most of them would be saved a large part of the taxes they now pay. * * * This thirtieth annual session of the Washington State Grange should reaffirm the historic tax platform of this organization for a straight land value tax. No other stand is feasible, no other system has stood the test, no other system will untax and unpenalize the farmer and give him and his family opportunity to enjoy the fruits of their labor, now assimilated by the speculator and monopolist.

MISCELLANEOUS ITEMS

An endorsement of the legislation enacted by the Nonpartisan League legislature, including tax reform legislation, and its program of progress in the future, is implied in the victory at the North Dakota Republican primary of Governor Lynn J. Frazier, Congressman John M. Baer and the rest of the Nonpartisan League ticket.

The Convention of Zionists at Pittsburgh on June 23 to 27 announced a policy for the government of the prospective Palestinian state, in which is included the following:

To insure in the Jewish national home in Palestine equality of opportunity we favor a policy which with due regard to existing rights shall tend to establish the ownership and control by the whole people of the land of all natural resources and of all public utilities.

Welcome is the appearance of the first issue of "The International Free Trader," organ of The International Free Trade League. It is to appear quarterly. Its home is at 38 St. Botolph St., Boston. It is not an organ of tariff reform. It stands for abolition of all tariffs including those levied for revenue purposes only. It will be remembered that Henry George said of the latter kind of tariffs that there is less excuse for their existence than there is for protective tariffs which have no excuse except ignorance. It is impossible to advocate tariff abolition without discussing how to raise revenue. All free traders ought to see that trade cannot be truly free until all taxes are taken off the trade and industry and until the land, the source of all production, is freed from the grasp of monopoly. Protectionists ought to see that the relief which the Single Tax will give industry must be a far greater help than a protective tariff would be were it even all that they claim. There is a splendid field for an organ devoted to discussion of the tariff from a fundamental viewpoint.

THREE ACRES AND LIBERTY

At present when so much is being said about getting land into use and putting returned soldiers upon the land (as though they had ever been off of it), the book by Bolton Hall with the above title makes good propaganda material. It is loaded to the guards with Single Tax but the ordinary reader will not realize it until he has got into it too deeply to withdraw. By that time he will probably be too much interested anyway to want to drop it. Macmillan & Co. have just issued a revised edition. The price is $1.75.

The Nonpartisan League failed to secure the nomination of its candidate for Governor at the Republican primary in Minnesota. It succeeded, however, in nominating most of its legislative candidates and claims to be assured of two-thirds of the next legislature. Here as in North Dakota its program includes exemption of labor products and heavier taxation of land values.

A NEWSPAPER CONVERT

(Editorial in Placentra (Cal.) Courier, May 30.)

Old-timers will remember that when James G. Maguire was a candidate for Governor, one of the arguments advanced against his election was the fact that he was a single taxer. He was pictured as a man that wanted to relieve the bond holder, the money lender, the great corporations, of all their taxes and "stick" the fellow that owned a little home and nothing else.

The writer used this argument, along with the rest of the unthinking herd, but he is now prepared to admit that its use was unfair, as the single tax was in no way an issue of the campaign. Later, he had the pleasure of making Judge Maguire's acquaintance and of discussing the single tax with him, and he conceived a more favorable opinion of the doctrine. Still later, he took the trouble to avail himself of one of the public libraries which all live towns maintain, and to read a number of volumes on the question—something not many of its opponents have done.

He became convinced that, while the single tax is not a cure-all, while it will not altogether abolish poverty from the land, it will greatly better the condition of mankind. For a long time, however, he could not get away from the idea that the great corporations, owning vast quantities of personal property and little land, would be exempt from taxation. But he realized, at length, as set forth in the Courier a few weeks ago, that they do not pay any tax under the present system—that the consumer pays all the taxes that are paid. Judge Maguire, we find, makes this point quite clear, declaring that a tax on corporate franchises is "simply an indirect tax—a most unjust and oppressive tax—on producers and consumers." Corporations, he says, collect their taxes "largely in advance, from the shippers and travelers on railroads and from consumers of gas, water, electricity and other commodities, with a considerable profit above the cost of collection."

It is true, as is so often urged, that the corporations in this state pay all the cost of the state government, but they collect every dollar of it from the people, and every man, woman and child in the state contributes to the fund.

At the last election 260,000 people voted for the single tax amendment, and any economic doctrine with such a support as that is worthy of careful consideration.

THE AMENDE HONORABLE

The June issue contained some verses uncredited to any one. They were clipped from a paper which had published them the same way and the natural assumption was that they belonged among the great mass of excellent poetry of unknown authorship. It turns out, however, that the author is Edmund Vance Cooke, and the verses are a part of his poem "How Did You Die?", which is a favorite prey of literary pirates, whose taste is superior to their honesty. The Bulletin regrets having unintentionally appeared in their company.

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ANNOUNCEMENTS

By Lewis Jerome Johnson, President

Since the last issue of *The Bulletin*, Mr. Towne has made great advances with the development of the American Newspaper Corporation. He has thus greatly clarified the immediate future of the League. He has brought about, besides a bright prospect for adequate publicity for our ideas and proposals, a satisfactory means for sharing overhead expenses. The desirability of some such division of the overhead has long been so clear that, with the encouragement of the National Committee, it had been seriously proposed to transfer headquarters to Washington to share with some kindred organization there. Now, however, acceptable arrangements with the American Newspaper Corporation have been worked out, and the headquarters of the League will remain in Philadelphia, sharing office room and other facilities with that Corporation.



JOHN S. CODMAN

One immediate and welcome consequence of the new conditions is that I am able hereby to announce the appointment of Mr. Carl Brannin, former Executive Secretary of the Missouri Single Tax campaign, as Executive Secretary of the National Single Tax League. Mr. Brannin's headquarters will be in the Philadelphia office, and his work, extending the organization of the League and editing the monthly *Bulletin*, will be in close association with Mr. Towne. This new appointment will greatly relieve Mr. Towne and give him suitable freedom for the highly important and closely kindred work of the American Newspaper Corporation.

Mr. Harry H. Willock, who has served as Treasurer since August, 1918, having expressed his wish to retire from that office, his resignation has reluctantly and with high appreciation of his services been accepted.

The League is so fortunate as to have secured as successor to Mr. Willock as Treasurer Mr. John S. Codman, of Boston.

Mr. Codman, a devoted and able writer, speaker and worker for the Single Tax, is First Vice-President of the Massachusetts Single Tax League. He has been since 1917 Manager of the Belgian Relief Fund for New England. He is an electrical engineer by profession, a graduate of Harvard (A. B., 1890) and Massachusetts Institute of Technology (S. B., 1893). His office as Treasurer will be 50 Congress Street, Boston.

By Robt. D. Towne, General Manager

It gives me pleasure to announce that the American Newspaper Corporation has acquired its first paper. "The National Weekly News," published in Washington, D. C., has a circulation of 60,000, and is growing at the rate of 15,000 a month. It is primarily devoted to the soldiers, sailors and marines who have come home from the war. This paper, with its already large circulation, will give us immediate access to a great audience for our fundamental economic principles.

As General Manager of the League, I have been working to get the League in position to have influence with public opinion and to make that influence felt. This has meant the development of a plan for something absolutely indispensable and something which our movement has never had—adequate and fair daily newspaper publicity. This has taken definite form in the American Newspaper Corporation. We have made satisfactory progress, and with the support and co-operation of the single taxers of the United States we can now go ahead and do things.

As already announced by Professor Johnson, the President of the League, Mr. Carl Brannin has joined our forces and will be the Executive Secretary of the League. Mr. Brannin knows the single taxers of the country and is known by them. He has worked in Western state campaigns, has thus become doubly impressed with the necessity for such an instrumentality as the American Newspaper Corporation, and has the "know how." He brings to the League his well-known enthusiasm for

service, and I hope and believe our people will rally to his call.

Mr. Olney is working on the Speakers' Bureau, and we are now able to have field representatives in many parts of the country.

The American Newspaper Corporation needs and will have nearly all my time and attention. This, with such help as I can give incidentally, will constitute my best work for the League. The response to the American Newspaper Corporation is so general and enthusiastic that I feel sure of its success. We are aiming to have our share of the daily newspaper press with which to carry our message to the people.

There are two big assets of our movement wnich I like always to emphasize. We have the one sound, healthy American democratic reform. We know it will go with the people, because it means all the things we have been striving for since we became a nation. Single Tax means no more and no less than a sound, normal and enduring prosperity, in which all the people shall share in accord with the rule of justice and right.

We stand for no class war. We offer relief for the worried rich as well as for the frantic poor. We are the friends of every one willing to live in a world of equal opportunity.

But while single taxers know all these things and feel their force to the full, do they know also that two and two make four, and if correctly managed even twenty-two—that in union there is strength—that no part of our great reform can be brought to pass unless we work together? It will cost money, time, labor, sacrifice and perseverance on the part of each one. It will require patience. And all of these are but the costs of a victory which will be sure if we will pull together.

A STATEMENT

By Carl Brannin, Executive Secretary

This nation is ripe as never before for the Single Tax. Some may question whether this be a true statement when the psychological state of the public is considered, but certainly none will maintain that economic conditions are other than favorable to the highest degree for the inauguration of the taxation of the site value of land in lieu of all other taxes.

Every daily paper throbs with the symptoms of a country suffering in agony from a disarrangement of its land and tax systems. Rents are soaring, prices of food are climbing, strikes and labor disturbances are taking place daily, business men are predicting a financial crisis, land prices are increasing each day. The whole country is in economic confusion. And yet, how often does one read anything of an illuminating or constructive note in these papers which picture so vividly the evils from which we suffer? Now is the time for single taxers to be supremely active.

The National Single Tax League exists for the purpose of pointing out the one vital change in our present economic system which will bring order out of chaos. It aims to be the standard-bearer for those wno believe with Henry George that community-made site values should be taken by the community for public expenses in lieu of all other taxes. Its strength is the unified support of these different individuals. Its effectiveness, the translation of this power into action, by means of the spoken and written word, for the extension of the Single Tax.

In assuming the position of Executive Secretary of the National Single Tax League, I am counting on the active support of the membership to make the League measure up to the opportunity which the economic condition of the nation presents. I feel that there are a few things which the organization should do and do well at this time. **The Bulletin** will be issued monthly, and will carry the news of special interest to the single taxers of the country. The literature of the movement will be kept in as active circulation as possible. An especial effort will be made to get speakers before ready-made audiences of club members, organized workers, etc., by means of the National Reconstruction Speakers' Bureau. News articles emphasizing the single tax point of view will be furnished to such of the press as will use them. I will co-operate with Mr. Towne in the development of the American Newspaper Corporation, because I believe that the greatest obstacle in the way of the wide acceptance of the Single Tax, as well as less important but necessary reforms, is the plutocratic daily newspaper press. I believe that the success of this plan for a chain of editorially free daily newspapers will mean the establishment of a channel of publicity and information which will bring a clear and understandable knowledge of the Single Tax to the fireside of the humblest citizen of the land. We will need a strong well-knit organization of the single taxers of the country to take advantage of this new agency for fundamental progress and so the National Single Tax League must be maintained and strengthened.

The readers of **The Bulletin** and other single taxers are invited to help in this work in the following way:

(1) Become a member of the National League and make whatever contribution you can to its work. In this way become a subscriber to **The Bulletin.**

(2) Write for free literature to distribute among your neighbors and friends.

(3) Secure dates for the speakers we have on our list before your local organizations.

(4) Send us a list of names of progressive-minded people in your community for our mailing list.

(5) Write at least one short to-the-point letter each month to your local paper, relating the Single Tax to some matter of community interest and send us a clipping, giving the name of the paper.

GREAT ADVENTURE LEAGUE OF CALIFORNIA

By W. L. Ross, President

The work of re-organizing The Great Adventure forces is making progress. At a public meeting held in Los Angeles The Great Adventure League was formed and the following officers were elected: President, Wm. L. Ross, Vice-Presidents, Lona Ingham Robinson, Prof. Arthur G. Brodeur; Secretary, Diana Griffes.

New members are joining the organization every day, and encouraging letters are becoming more numerous. There are unmistakable signs of reviving interest.

The large supply of single tax literature received by The Great Adventure League from The National Single Tax League is being liberally distributed. Quite a number of the books and pamphlets have been sold at moderate prices. The small leaflets have been distributed free of charge.

TEXAS

By W. A. Black, Secretary

The Single Tax League of Texas has taken as basis for a working program the amendment offered in the Legislature last winter.

"All land in this state, whether owned by natural persons or corporations, other than municipal, shall be taxed in proportion to its value, which shall be ascertained as may be provided by law. No tax shall be imposed on personal property or on improvements in or on land."

The League is sending agents out among the farmers in selected counties to organize them. If the experiment proves a success, it will be extended as rapidly as men can be found to do the work.

A group of large land owners of South Texas met recently to organize to protect themselves against dangerous (?) legislation. It is proposed to make this organization statewide.

Single tax in Texas is a thing to be reckoned with.

CALIFORNIA SINGLE TAX LEAGUE

By Wm. F. Lusk, Secretary

Single tax is a live issue in California and will be on the ballot in the next state election—1920—as the one big issue of the campaign. Within thirty days the League will be in the field with its initiative petition, and the fight will be on in earnest to establish the natural order in California.

The League will present a pure single tax measure that will be free of technical doubts and not be subject to piffling extraneous questionings. After several months careful canvassing and diligent consideration the League believes it will be able to offer a single tax proposal that will force the enemy to an open battle on the proposition of community-made values for community purposes.

The California Single Tax League covers the field with three strong local organizations at the center—Los Angeles, San Diego and San Francisco—and community organizations in various parts of the state. The California League is rich in the presence and service of Mrs. Anna George de Mille, who is a true daughter of her great father, and whose life is given without stint to the cause of human freedom.

The California League would like to hear from single taxers everywhere. The address is 208 American Bank Building, Los Angeles, Cal.

MICHIGAN

By Judson Grenell, Secretary

For the past six months the Michigan Site-Value-Tax League has confined almost its entire efforts to educational work in the line of newspaper propaganda. The campaign for signatures for a constitutional amendment introducing the beginning of the Single Tax brought into the limelight the fact of the total inadequacy of the educational work to make much of an impression on the dense ignorance of most voters as to just what Single Tax is. The idea was new to eight out of every ten of those approached.

Through the clipping bureau editorial expressions of Michigan newspapers on the taxation problem are received by the League secretary. If a newspaper seems to be holding up the wrong end of an argument, it is commended for tackling the subject at all, but an attempt is made to get it to revise its estimate of what is wrong. If a newspaper gives the assessed value of property in its locality, it is advised to have its assessor separate land from improvement values, to the end that society may see just how much proprietorship it has in what has heretofore been looked upon as simply a private snap.

Occasionally a newspaper will discuss the question: "Who Pays the Taxes?" This opportunity to inject into the discussion the proper source from which to obtain taxes is not neglected. And as a rule the newspapers are glad to publish whatever the secretary sends them.

Observation and experience indicates that newspaper propaganda is the most effective of any plan thus far devised.

A "survey" is on in Ann Arbor, where the University of Michigan is located, to see if it is possible to reach with site-value-tax literature a goodly proportion of the 8,000 students who will crowd its university buildings next fall. While a majority of these students will be from Michigan, every state in the Union is represented annually, and last year there were also students from thirty-three foreign nations.

"The Michigan Manufacturer and Financial Record," the recognized organ of the great manufacturing interests of the state, published a symposium on one phase of the taxation problem—that dealing with the taxation of personal property—in answer to an article by a "taxation expert" who advised more taxes on farmers' stock, tools and machinery. Those contributing were Warren S. Blauvelt, F. F. Ingram and Judson Grenell.

OHIO

By Wm. P. Halenkamp, Secretary

The state legislature has submitted to the referendum an amendment to the state constitution which would vest the legislature with authority to classify property for the purpose of taxation, and levy different rates upon different classes. The amendment will be voted upon next November. A similar amendment was adopted by the voters last November, and the organized site taxers of the state took advantage of its adoption to urge a bill before the legislature to classify property into two classes —land and other property, and take the bulk of the revenue from land values. But the state supreme court declared the amendment to the constitution unconstitutional and the site taxers did not get very far with their bill.

The site taxers are now urging the voters to adopt the resubmitted classification amendment in order to make possible the enactment of the site tax law which they had drafted for the legislature last winter. The site taxers are planning distributing one million pamphlets to show the voters how the present uniform rule, in taxing all property, puts the burden upon labor and industry for the benefit of the land speculators; how, by adopting the classification amendment, the burden could be distributed to land values; why site values should be taxed instead of the products of industry; and to which there is appended a copy of the site tax law showing how it can be done and how different kinds of property could be classified and taxed.

The land speculators have organized the opposition and Site Tax will no doubt be the issue upon which the classification amendment will either be adopted or rejected. In addition to this, the Ohio Site Value Taxation League continues its educational work in behalf of Site Tax. They have adopted the plan of devoting differ-

ent numbers of their monthly publication, "The Ohio Site Taxer," to different trades and industries. The last number was devoted to the druggists; it contained an exposition of the burden of taxes that are now laid upon the druggists with an explanation of how Site Tax would relieve them, and it was mailed to every druggist in the state. The next number will be issued for the farmers' benefit and will be sent to all the leaders of farmers' organizations in the state. The demand for site tax literature has now developed to such a degree that the League seldom sends out literature of its volition, but is kept busy supplying the demands for same.

USING LITERATURE

The National League has donated something like three tons of pamphlets and miscellaneous single tax literature, aggregating 150,000 pieces, to the Great Adventure campaign in California. Since, under the policy of the National Committee, direct financial contributions are not made to a state campaign unless a contributor to the League specifies that his contribution be used in that way, the literature gift is the most helpful co-operation that can be made.

The Farmers' National Single Tax League at Washington, D. C., and the Rhode Island Tax Reform Association have also been given printed matter for distribution. While no call for literature will be disregarded, we are planning to put our literature department on a revenue-producing basis. For this purpose a rate of one-half the list price will be made on all pamphlets and booklets now in stock. Literature does no good unless it is kept moving into the hands of the unconverted. Send in an order today.

An article by H. H. Willock, entitled "Unused Democracy," in which the economic problems now confronting the nation were discussed from the single tax angle was given publication in "Commerce and Finance." Copies of this article can be secured in pamphlet form by addressing Harry H. Willock, Waverly Oil Works, Pittsburgh, Pa.

At the instance of the Farmers' National Single Tax League, and in response to the need for legislation to meet the serious housing situation in Washington, the Central Labor Council of the District of Columbia on June 11 adopted a resolution demanding that "Congress enact legislation at once to raise the entire revenues of the District of Columbia by the taxation of the site value of the land of the District, exempting all improvements, to the end that land speculation and land monopoly be done away with and every encouragement be given to prospective home owners and builders to erect dwelling places."

SINGLE TAX PARTY

In response to a call sent out by single taxers in the East who are active in the Single Tax party movement in their respective states, a convention was held in New York City on June 28 and the National Single Tax Party was formed. A platform was adopted declaring that the object of the movement was the "placing of separate and distinct candidates for public office in the political arena in the United States and its political sub-divisions." It was also resolved "that all candidates nominated for public office by the Single Tax Party shall be pledged to a platform embracing the doctrine that 100 per cent. of the rental value of the land of the nation belongs to the people of the nation, and that there shall be no taxation or other restrictive regulation on the private enterprise and industry of the people."

The following were named as the National Committee: Robert C. Macauley, Chairman; Joseph Dana Miller, Secretary; E. Yancey Cohen, Treasurer. Headquarters are 246 West 14th Street, New York City.

PROF. JOHNSON LECTURES TO STUDENTS

In a recent issue of "The Tech," the semi-weekly newspaper published by the students of the Massachusetts Institute of Technology, a tribute is paid to Prof. Lewis J. Johnson, of Harvard, who has recently finished a temporary connection with the Institute.

During the session just closed, Professor Johnson, upon invitation of the Department of English and of the Department of Economics, gave a series of lectures before students of the Institute on Land and Taxation. He took throughout the point of view adopted a year ago by the National Committee and more recently by the California Single Tax League. Several hundred students and many of the officers of the Institute attended these lectures. Professor Johnson considers the marked cordiality with which the subject was received valuable confirmation of the wisdom of the League's progressive Statement of Principles (N. S. T. L. Bulletin, October, 1918, pp. 8-10).

The Washington State Grange at its annual convention in June reaffirmed its historic position in favor of the taxation of land site value for all governmental revenues. William Bouck, who was re-elected State Master, is an avowed single taxer, as are several other Grange leaders who were chosen for various offices.

The Texas State Federation of Labor has again petitioned the Legislature to submit the constitutional amendment sponsored by the Single Tax League of Texas, mentioned elsewhere in this issue.

Among the subjects included in the resolution adopted by the Northern Baptist Convention at its recent convention in Denver is the following:

"Sixth. To make, through our Social Service Committee, a study of land tenure in the United States, the results of this study to be presented to this convention at its next annual meeting."

TIMELY PAMPHLETS

"The High Cost of Living and Its Relation to the Land Question," as discussed by Hon. Frederic C. Howe, Commissioner of Immigration at the Port of New York, is one of the most effective pamphlets to be circulated at the present time. Write for copies for distribution. Two for 5 cents; twelve for 20 cents.

"Good Homes and the Single Tax," by Lewis Jerome Johnson, is also timely. It can be had at the same price.

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THE HIGH COST OF LIVING

By Frederic C. Howe

During the past four years I have been Commissioner of Immigration at the Port of New York. Through Ellis Island, the greatest portal in the world, nearly a million people pass into the country each year in normal times. As I observe the tide of eager able-bodied men and women from Scandinavia, Great Britain, Italy and Central Europe, hungry for an opportunity to apply their energies to the production of wealth, to the building of homes, to the gaining of a foothold in a new land free from the oppressions of the Old World, I have been interested to know what becomes of this stream of human beings. And as I follow them to their destination I find that almost all of them go to the cities and mining districts of Pennsylvania, West Virginia, Ohio and Illinois. They are drawn into the maelstrom of industry, oftentimes to be crushed in a few years' time by periodic industrial crises, bad housing and insanitary conditions which surround the worker in the centers to which he goes.

What Becomes of the Immigrant

I find that about 80 per cent. of the incoming immigrants are destined to States east of the Mississippi and north of the Ohio; that 56 per cent. of the foreign-born population is in this territory, and that in our larger cities between 70 and 80 per cent. of the population is either foreign born or immediately descended from those of foreign birth. In New York City 78.6 per cent. of the people are of immediate foreign extraction; in Boston, 74.2 per cent.; in Cleveland, 75.8 per cent.; in Chicago, 77.5 per cent. In other words, almost all of the immigration of the last twenty years has gone to the cities, to industry, to mining. **The immigrant is a peasant at home. He is accustomed to working the soil. Yet upon his arrival in America he is violently thrown into an environment and a line of work with which he is not familiar.** Even more calamitous, he is often used up in the industrial machine, and is then ruthlessly thrown aside to make way for younger men from the same countries ever ready to fill in the gaps.

We are wasting human beings in a terrible way in the United States. Immigration in recent years has been a kind of human fodder factory for the great industries which have made use of surplus labor as a means of keeping down wages, of smashing unions, of lowering the standards of living, education and life of the workers of America.

Land Monopoly

While this process has been going on, agriculture suffers from lack of labor. Farms are abandoned. Great stretches are inadequately cultivated. Far more important, tens of millions of acres are held out of use. According to the census statistics of land ownership, 200,000,000 acres out of 800,000,000 acres under cultivation in the United States are owned by less than 50,000 men and corporations. The average size of these holdings exceeds 1,000 acres. Many of them exceed 10,000 and even 50,000 acres. Some, in fact, exceed the 1,000,000 mark. There is one holding in California said to exceed 16,000,000 acres. It is greater than many nations. States like Texas, California, Oregon, Washington, have great manorial reserves like those of England, Prussia and Russia, which have increased in value from a few dollars per acre to hundreds of dollars per acre.

Our cities are crowded with people; while the land from which all life and industry comes is held out of use. Here are millions of people fresh from the farms and villages of Europe, and not more than one-third of the land of the country is under cultivation, while a large part of it is held by speculators.

The Curse of Tenancy

Not only has monopoly laid its dead hand on the land of America, but tenancy is increasing so fast that it is rapidly becoming the rule. According to the investigations of the Commission on Industrial Relations, tenancy in Texas in 1880 comprised 37.6 per cent. of all the farmers in the State. By 1910 the percentage had increased to 53 per cent., the number of tenant farmers being 219,571. In Oklahoma the percentage of farm tenancy is 54.8 per cent., and for the forty-seven counties where the tenancy is highest the percentage rose to 68.13 per cent. Speaking of conditions in the Southwest, the Commission said:

"Under the tenancy system tenants as a class earn only a bare living through the work of themselves and their entire families. Few of the tenants ever succeed in laying by a surplus. On the contrary, their experiences are so discouraging that they seldom remain on the same farm for more than a year, and they move from one farm to the next in the constant hope of being able to better their condition. Without the labor of the entire family the tenant farmer is helpless. As a result, not only is his wife prematurely broken down, but the children remain uneducated and without the hope of any condition better than that of their parents. The tenants having no interest in the results beyond the crops of a single year, the soil is being rapidly exhausted, and the conditions therefore tend to become steadily worse. Even at present a very large proportion of the tenants' families are insufficiently clothed, badly housed and underfed. Practically all of the white tenants are native born."

"Very large proportions of the tenants are hopelessly in debt and are charged exorbitant rates of interest. The average rate on all farm lands is 10 per cent., while small tenants in Texas pay 15 per cent. or more. In Oklahoma the conditions are even worse, in spite of the enactment of laws against usury. Furthermore, over 80 per cent. of the tenants are regularly in debt to the stores from which they secure their supplies, and pay exorbitantly for this credit. The average rate of interest on store credit is conservatively put at 20 per cent., and in many cases ranges as high as 60 per cent."

This is the picture of States which but a few years ago were free from the curse of tenancy.

The High Cost of Living

The people and the land is a far bigger question than the immigration problem. It is a national problem. Diminishing agricultural population means diminishing food production. Increasing city population means increasing food consumption. This means an increasing cost of living, an increase that is bound to continue unless a violent reversal of our land policy is brought about. The city uses up people. It destroys their virility. The country is the great vitalizing force. Yet people are being crowded off the land, not because they are unwilling to go to it, but because land monopoly, transportation monopoly, inadequate marketing facilities and the hosts of middlemen that stand between the producer and the consumer are gradually stifling the agricultural life of the nation and bringing about premature agricultural decay. **In my opinion America is face to face with the gravest kind of a problem. In some respects it is one of the gravest economic problems that has confronted the country. We cannot have a healthy life unless we have a healthy agriculture. And we cannot have healthy agriculture unless economic and social conditions make agriculture attractive.** Students of the subject are coming to see that this can only be brought about by the interposition of the Government in an intelligent constructive and scientific way to protect agriculture as well as the farmer from the exploitation from which he now suffers.

What are the obstacles which stand in the way of a proper distribution of the immigrant? Far more important, what obstacles stand in the way of distributing such of our people, as desire it, back to the land? What are the forces that are driving the boys and girls from the farm to the cities, and causing farmers by the thousands to throw up their hands in despair and relinquish the homes and farms into which they have put the best of their lives? These causes must be susceptible of knowledge. They must be open to ascertainment. If they are not studied and if they are not corrected, the United States will face, in a relatively short time, a shortage in food production, a diminution of wealth, and far more serious, an impairment in the character of our people.

Our Unfortunate Land Policy

First: As to our land policy. There is no more unfortunate page in the history of America than the land policy pursued by us. Endowed with land for ten times our present population, we squandered it recklessly with the sole aim of being rid of it as quickly as possible. In order to encourage the buliding of transcontinental railroad systems, we gave the Pacific railroads about 150,000,000 acres of land. They took the best. Not content with that, they resorted to fraud to acquire mineral resources, forest lands, oil deposits, until today the great West is divided into feudal estates traceable back to the railroad land grants. The Southern Pacific, Northern Pacific and Great Northern Railroads have exploited the territory through which they pass, and now use the largesses of the Government to exploit the people who have settled upon so much of the land as was dedicated to homesteads. A great part of the West is divided into immense estates. But these conditions are not confined to the West. All over the East we find land held for speculative purposes. It is kept out of use, while our cities are teeming with people who would go to the land if conditions were favorable.

The Department of Agriculture of New York State announces that out of 22,000,000 acres of land in that State only 8,250,000 acres are cultivated, while of 10,000,000 people in the State only 375,000 or less than four per cent. are engaged in agriculture.

The plight of the incoming immigrants has drawn my attention as never before to the necessity for a land policy. For free land makes free people. And today the would-be farmer can only go to the land as an agricultural laborer or tenant. And the investigations of tenancy, whether in Iowa or Texas or Oklahoma, disclose conditions dissimilar only in degree from the wretched conditions which drove half of the population of Ireland to this country as a result of alien landlordism.

Taxation a Way Out

How can this absurd anomaly of cities close packed with landless people and a manless country crying aloud for farmers be ended? How can the millions of tenants, working listlessly and without ambition on the land of others, be freed to work for themselves? How can speculation of the resources of the earth and idle landholding be discouraged? How can the earth be made to yield of its abundance and the famine prices which now prevail be brought to normal? A frightened world is bending its energies to the planting of crops, but none of the agencies engaged in promoting production seem concerned over the cause of the famine. Just as the landlords of Great Britain talked of the "shiftless Irish" during the years of the famine, but refused to see that the people were dying of hunger by reason of alien landlordism, so today chambers of commerce and other organizations are pleading with the farmer with their eyes blinded to the causes which discourage production.

And of all the remedies thus far suggested for the solution of these problems the public appropriation of the site-value of land through taxation is the only one that strikes at the root of the disease. Site-value taxation will break up the great estates; it will end speculation; it will open up the resources of the earth to labor; it will end tenacy by ending the landlord. All we need to do is to take all taxes off from houses, barns, improvements of all kinds, off growing crops and the things that are produced by labor, and permit the burden of taxation to settle automatically onto the site-values of land. There would be nothing else to tax. Then idle landholding will be too costly to indulge in. Then speculation will be unprofitable. Then the land will call aloud for workers, while its selling price and cost of owning it will fall to its economic or productive value. There will be no taxes on improvements. Land will be worth far more—but only for use, and it will cost less. Land will be worthless for speculation. Then labor in the cities will be drawn to the land, while the production of food will be increased to meet the needs of the consumer.

If we taxed the land of America heavily enough, it would be impossible to hold it out of use. It would come into the market. It would seek men. Land about our cities now lying idle until it ripens for speculation would be used for the production of wealth, for marketing and truck gardening; while undeveloped agricultural land all over the country would be divided into small holdings similar to those which prevail in the agricultural countries of Europe like France, Denmark, South Germany, and Holland, where agriculture has reached its highest development.

Herein, too, is a solution of the immigration problem. For the United States could absorb many times its present population if the land were used as it is in many countries in Europe. Free land would attract people from the cities and

the war-scarred countries of Europe just as it did during the first three centuries of our existence when land was to be had for the asking just beyond the line of settlement. Herein, too, is a solution of the industrial problem, for if the wage worker could go freely to the land, and have a place of his own untaxed, then the wages of the city would rise to the earnings of a free man on a free soil.

I know of no reason why men should live without labor; and I know of no reason why men should be enriched by the growth of society—*i. e.*, by the appropriation of site-values. And I know of no means by which society can take back that which society has produced except by the taxation of these social values, which have arisen in the land. The single tax, or the taxation of site-values, is to me the first and most important step to be taken in a program for people, for immigration, for agriculture, and for the reduction in the cost of living as well. What a man should pay in the form of taxes would merely be the value of this economic social service and economic advantage accruing to the land he occupies.

The Railroad Problem

Second: Next to land monopoly no single agency has contributed more to the decay of agriculture than railroad monopoly, excessive charges, and inadequate means of transportation. The railways are the circulatory system of the social body. They are the modern highways. Whoever controls the railways of the nation can control its whole life. A few years ago at the time of a temporary suspension of railway traffic by a threatened strike there was an embargo on the industrial and agricultural life of the country. **This threatened railway strike was merely an acute manifestation of a permanent condition. For the railways are run for profit rather than for service. They charge what the traffic will bear.** They devote their facilities, their cars, to the industries in which the railroads themselves are interested. And today the same persons who own or control the railroads own the anthracite and bituminous coal, the oil lands, the iron and steel industries, copper mining, agricultural implements, the great packing houses of Chicago, Kansas City and Omaha. A few years ago the whole of the Northwest was threatened with financial bankruptcy because it could not market its grain.

Railroading in this country has ceased to be primarily a transportation business. The directorates of the great railroads are to be found in the banking houses of Wall Street. They are interested not in the welfare of industry or agriculture, but in the flotation of watered securities, in stock gambling and speculation. **Transportation should be an industrial function. Railroads should be run for the producers and the consumers. Instead, they are operated by a handful of bankers in New York, who, according to the Pujo Investigating Committee, in 1913 controlled between them all of the great railroad systems, a great part of the mineral resources, as well as the great industries of the country, with a total capitalization of over $25,000,000,000.**

The Transportation Policy of Other Countries

The United States, with Canada, is now the only great nation of the world that does not own its railroad system. And in the nations which own them, **service is the motive of railway operation.** In little Denmark the railways are an agency of agriculture. Rates are adjusted to the farmer. Everything is done to give him a quick market, and a market at a minimum cost. A few years ago the farmers in the Danish Parliament insisted that the railroads should be operated at cost in order that their markets in Germany, England and elsewhere should have every advantage which the nation could offer. And Parliament acquiesced in this demand. Special rates are made for the farmers. As a result of this and a wonderful land policy, 90 per cent. of the people own their own farms. Denmark has done more for farmers than any other country in the world. And Denmark is a country with a higher state of intelligence, more universal well-being, and with fewer millionaires than any other country in Europe.

The Failure at Regulation

We have had railroad regulation for a generation. It has ended some abuses, but it has not relieved us from railroad monopoly. It has not materially reduced rates. It has not brought about new railroad extensions. Regulation has greatly increased the earnings of the railroads. It has been a great boon to them. It has stopped the abuses which decreased their earnings, but it has not materially aided the producer.

The second necessity for an adequate agricultural and efficient industrial program is the Government ownership of railroads. And this need is acute. The railroads, like the highways, must be run for the benefit of the people, for the benefit of the producer and the consumer rather than for the making of profits.

The Terminals and Warehouses

Third: Closely connected with the railways are the terminals, the warehouses, the packing houses, and the other privately owned agencies which increase the cost of living on one hand, and depress the prices to the producer on the other. A recent investigation in New York City showed that the middlemen, warehouse and cold storage owners increased the cost of food for the people of New York by over 100 per cent. It showed that the men who handled food products in New York exacted nearly twice as much from the consumer as did the farmer whose labor produced it. Out of every dollar paid by the housewife 35 cents went to the farmer and 65 cents to the railroads and the middlemen. Measured in dollars it involved an expense of hundreds of millions to the consumers of the city.

For years the States of the Northwest have been protesting against the fraudulent grading, the stock jobbing of the grain market, and the excessive terminal charges of the grain elevator men. The stock raising industry is subject to the same monopoly. The great meat packing monopolies of Chicago, Kansas City and Omaha fix the price of beef on the hoof to the producer on the one hand, and the price of food to the consumer on the other. Just as during the middle ages the barons who owned the inaccessible castles along the Rhine swept down upon the caravans and collected tribute from each passer-by, so the monopolists at the terminals exact tribute from everything the farmer produces, and almost everything that the consumer buys.

There are only two nations in the world, England and the United States, in which the slaughtering of cattle is not done in government slaughter-houses. It is treated as a public function, as a means of insuring clean and wholesome meat on the one hand, and proper prices to the producer and consumer on the other. Every city in Germany has a splendid muncipal slaughter-house to which the butchers and market men go to buy their cattle direct from the producer without the intervention of middlemen.

Conclusion

For thirty years we have sought to stop extortion by the regulation of the transportation and terminal monopolies. For a hundred or more years we have sought to end usury by regulation. Each year sees scores of laws placed upon the statute books making it a penal offense to forestall the market or make use of the agencies of transportation and credit to oppress the producer or the consumer. Yet the jails and penitentiaries contain no more offenders than they did the day the first statute was enacted; while transportation charges grow larger and terminal monopolists increase their power.

We should learn something by experience. We should know by this time that you cannot regulate monopoly; that you cannot check extortion by the threat of fines or imprisonment. Railroad earnings have gone steadily upward; the trusts have grown more powerful; the conditions of life for the producing and consuming classes have become harder.

Regulation has not only failed; it has become the bulwark of monopoly. And we should by this time see that there is only one way out, and that is through public ownership of the transportation, terminal and cold storage agencies of the nation. Only when the arteries of the nation are open and free to all on equal terms will the industrial evils of the present day be under control. And only when the whole people step in and insist upon the ownership of public agencies now in private hands will the farmer and the producer be shielded from the extortion to which they are now subject. All other countries that have successfully curbed monopolies have long since made this discovery and acted upon it.

Government ownership of the transportation and terminal monopolies and the ending of land monopoly by taxation (by the taxation of site-values), are the great issues before the American people if we would check agricultural decay, bring the people back to the land, free industry and agriculture, and open up opportunities for the people. There can be no freedom without free land, and there can be no freedom without free public highways.

Additional copies of this article in booklet form, minus The Bulletin heading, 5 cents each, 50 cents per dozen, if ordered at once.

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NATIONAL SINGLE TAX LEAGUE,
503-504 Bulletin Building,
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STATEMENT OF THE OWNERSHIP, MANAGEMENT, CIRCULATION, ETC., REQUIRED BY THE ACT OF CONGRESS OF AUGUST 24, 1912.

Of The Bulletin, published monthly at Philadelphia, Pa., for October, 1919.

State of Pennsylvania } ss.
County of Philadelphia }

Before me, a Notary Public in and for the State and county aforesaid, personally appeared Carl Brannin, who, having been duly sworn according to law, deposes and says that he is the Executive Secretary of The Bulletin, 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:

That the names and address of the publisher, editor, managing editor and business manager are:

Publisher, National Single Tax League, 503-504 Bulletin Building, Philadelphia, Pa.

Editor, Carl Brannin.
Managing Editor, none.
Business Manager, none.

That the owners are: The National Single Tax League of the United States, Lewis Jerome Johnson, President; John S. Codman, Treasurer; Carl Brannin, Executive Secretary.

That the known bondholders, mortgagees and other security holders owning or holding one per cent. or more of total amount of bonds, mortgages, or other securities are: (If there are none, so state)

None.

That the average number of copies of each issue of this publication sold or distributed, through the mails or otherwise, to paid subscribers during the six months preceding the date shown above is.....

(This information is required for daily publications only.)

CARL BRANNIN,
Executive Secretary.

Sworn to and subscribed before me this 30th day of September, 1919.

(Seal) FRANCIS E. BUCHER,
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Henry George

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S. DANZIGER, *Editor*

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ON WITH THE WORK

Professor Lewis J. Johnson, after ably conducting the affairs of the National Single Tax League through a very difficult period, has found the present time opportune for presenting his resignation. It was accepted by the National Committee with regret. The business manager, Mr. Robert D. Towne, in order to devote himself more to the affairs of The American Newspaper Corporation, has also tendered his resignation. The National Committee has accordingly elected unanimously Dr. Frederic C. Howe to the vacant chairmanship. It would be carrying coals to Newcastle to tell Bulletin readers about the new or old officials.

In sending his resignation Professor Johnson adds:

> I hardly need assure you or those whose proxies I hold that never was my faith in our cause as I understand it so strong or my belief in its complete success at no distant date more clear, and that I resign only because I am convinced that I can now help the cause to best advantage in the limited time at my disposal otherwise than as officer of the National League.

With completion of the new organization the work of The League continues. The press bureau will supply matters bearing on the work to several hundred publications willing to use it. Plans are being perfected for a lecture bureau. And of course all that is possible will be done to aid practical efforts for speedy concrete results. A time of social unrest is the time to show on what unrest is based and how to remove it. Now is the time to make clear to what extent land monopoly is responsible for social and economic evils, and to show what must be done to restore the land to the people. The League is bending its efforts in that direction.

THE BULLETIN'S MISSION

The function of The Bulletin is primarily that of an official organ of the National Single Tax League and a means of communication with its members. The subscription price, one dollar, carries with it membership in the organization. It is published because the League, like any active organization, can do its work more efficiently with a publication entirely under its control. It is needless to add perhaps, that in no sense may The Bulletin be regarded as a competitor of any of the various single tax papers issued. It occupies a field that can not well be occupied by a publication under individual control. Every single taxer, whether he takes The Bulletin or not, is missing much if he is not a reader of at least one of these other publications. Encouraging of Single Tax work is a large part of the National Single Tax League's mission. That includes encouragement of true journalistic exponents of single tax principles. The Bulletin is intended as a tool to be helpful in accomplishing this object as well as others.

PENDING CALIFORNIA MEASURE.

Whereas, Since 1879, Section 2 of Article XVII of the Constitution of the State of California has declared that:

> "The holding of large tracts of land, uncultivated and unimproved, by individuals or corporations, is against the public interest, and should be discouraged by all means not inconsistent with the rights of private property," and

Whereas, The value attaching to land is created by the people and of right belongs to the people, and should be taken in taxes by the community as needed for public purposes,

Therefore, To accomplish that end the people of the State of California do enact as follows:

Article XIII of the Constitution of the State of California is hereby amended by adding to it a new section which shall be numbered Section 15, and shall read as follows:

ARTICLE XIII

Section 15. On and after the first day of January, 1921, the following classes of property shall be exempted from taxation:

All machinery, implements, tools, shipping, manufactured articles, merchandise, moneys, credits, stocks, bonds, motor vehicles and other vehicles, furniture and all other personal property; also planted trees, vines, and crops.

As such exemptions become effective improvements in, on, under, through or over land shall be assessed on a basis of valuation and rate not exceeding that of the preceding year, and all other revenues for county, municipal and district purposes shall be levied upon and collected from the value of land.

On and after the first day of January, 1923, all improvements in, or, under, through or over land shall be exempt from taxation.

As such exemptions become effective all revenues for county, municipal and district purposes shall be levied upon and collected from the value of land.

On and after the first day of January, 1924, Section 14 of Article XIII of this Constitution (providing a system of State revenue) shall become in-operative and stand repealed hereby, and all public revenues shall thereafter be raised by taxation on the value of land exclusive of improvements thereon or therein.

And the Legislature is hereby authorized and directed to enact appropriate laws for the apportionment and collection and payment to the State of revenues for State purposes, upon such repeal taking effect.

Nothing in this Section shall delay or prevent the collection of taxes levied before any respective exemption herein described becomes effective.

Provided that nothing herein shall be construed to prevent the taxation of privately-owned public utilities for the use of the public highways.

And provided further that war-veteran, church and college exemptions are not affected by this section.

And provided also that charges for and revenues from publicly-owned public utilities shall not be affected hereby.

All constitutional provisions and laws of the State of California, or any portion of said Constitutional provisions and laws, in conflict with this section, or any part of it, are repealed hereby, such repeals to take effect as the provisions of this amendment become effective as above provided.

It is assumed that labor is available only in connection with capital, that nobody labors unless somebody else, having capital somehow by the use of it induces him to labor. . . Now there is no such relation between capital and labor as assumed. . . . Labor is prior to and independent of capital. Capital is only the fruit of labor and could never have existed if labor had not first existed.—Abraham Lincoln.

ACTIVITY IN OREGON

The Land and Labor League of Oregon was formed January 30, at a conference in Salem of delegates from farmers and labor organizations. The platform adopted demands:

Public ownership of all public utilities and natural resources.
Removal of all unjust taxes from productive industry and substitution of a more equitable method of taxation.
Proportional representation.
State marketing and a State bank.
Abolition of the State Senate.
Privilege of voting by mail.
Placing schools on a more democratic basis.
Economic and industrial equality for women.

It is the intention of the newly formed league to make an active campaign in behalf of these principles.

DOINGS IN KANSAS

According to Governor Henry J. Allen, of Kansas, eighty-four per cent of the farms in that state were worked by owners in the year 1880. In 1918 only 52 per cent of the farms were worked by owners, and 48 per cent by tenants. What percentage of these alleged owners consists of mortgagors, the Governor does not say. He does say that tenantry is highest in the best counties and landownership in the poorest. In some counties tenants are in the majority. And he furthermore remarks that similiar conditions prevail in Illinois, Iowa, Nebraska, Oklahoma, Ohio and Indiana.

In a recent issue of The Country Gentleman, Governor Allen has told how he proposes to change these conditions. He finds that under the present tax system of Kansas industry is penalized. The assessor "penalizes the farmer who improves his farm and lets off lightly the absentee owner." So he has induced the Legislature to submit a tax amendment which proposes to relieve the man who improves his place, to take off his shoulders part of the tax burden and distribute it so the man who simply gets rich off the labors of others shall pay his share of the taxes." As a matter of fact the amendment merely empowers the Legislature to exempt farm mortgages and to shift on land values a part of present taxes on improvements. "This is not a move in the direction of the single tax," says the Governor. Whether it is or not, Governor Allen will find that while the prospective change is bound to be beneficial, nothing short of complete single tax will accomplish the results that he is looking for. Here is his argument:

A man came to me not long ago and said:

"I own 10,000 acres of land here in Kansas. I am not a criminal, am I?" I told him there was nothing unlawful in that and I asked him what he was doing with all that land. He said: "I am doing nothing with it except waiting for it to increase in value. I bought it for five and ten dollars an acre and now it is worth thirty dollars an acre and I don't intend to sell a foot of it until it is worth

fifty dollars an acre." I asked him if he was farming any of it. He said, "No, not a foot of it. I don't expect to make anything by farming it; the growth in value will make me rich. What's the matter with that? Is there anything immoral about it?"

My contention is—and I told him so—that he has no more right to do that when people are land hungry, as they are, than he would have to impound all the water in that county and hold it until the people got thirsty enough to pay him a dollar a gallon for water to drink. I am not opposed to landownership, but I am opposed to the land hog who buys all the land he can and holds it to be enriched by the land hunger of the people. When the land hog gets hold of the land and withholds it from cultivation, he is exactly like the miser who gets hold of money and withholds it from circulation. He is the one profiteer who is trafficking in the thing upon which we build the foundation of the state's civilization.

These amendments are calculated to discourage the man who buys land as a speculative cinch because he knows that land is a safe place in which to hoard his money. We want to make the land a thing of traffc only between the man who has it at a reasonable price for a farm home.

You might ask me how we are going to get hold of the land of the man who doesn't want to sell but is waiting for larger advances in its price. That will be easy. Our new taxation system—equalizing the taxes on land that is held unimproved solely for advances—will make it more desirable to sell at a fair price than to hold it. The tendency will be against the man who will not improve or properly cultivate his land. It will be against the man who simply rents his large tracts and never uses his profits to improve his land. We are not seeking to dispossess any man, but we are going to use taxation to take away the unfair advantage he has now over the man who improves his land and does not hold it merely to get rich on the unearned increment.

NEWS AND COMMENT

Single tax is an issue in the presidential campaign in Germany. Adolph Damaschke, chairman of the Bodenreform League, is a candidate for the presidency of the new republic on a single tax platform. It is furthermore worthy of note that the national constitution recently adopted contains a section on the land question, in which appears the following clause:

"All increase in land values not due to expenditure of capital or labor must be taken for communal use."

Damaschke's candidacy offers an opportunity to put this constitutional provision into effect.

Edwin B. Meredith, the new Secretary of Agriculture, is the proprietor of Successful Farming, a magazine of large circulation, which has been very friendly to the single tax movement. That policy represents the views of the editor, Alson Secour. To what extent it represents the views of Mr. Meredith can become known only if he sees fit to make a definite statement.

The tax rate for local purposes in Sydney, Australia, for which only land values are taxed in four and a half pence on the pound or less than two percent. One need not live in Sydney to realize that there must be a considerable advance over these figures before the land speculator will be eliminated. Nevertheless Sydney is far ahead of any large city in the United States.

Perryville, Maryland, has the distinction of being the largest town in the United States to adopt the common sense method of raising all local revenue by taxing land values only.

Pittsburgh and Scranton, under the graded tax law applying to second class Pennsylvania cities, have untaxed improvements to the extent of 30 per cent. Twenty per cent more is to come off within the next few years. A representative of Baltimore business organizations, investigating the tax situation in Pittsburgh, with a view to reporting on its proposed duplication in his own city, found only one of the nine Councilmen in favor of going back to the old method.

In the city of Ottawa a vote was taken in January on a local ordinance to untax buildings and raise municipal revenue from land values only. It was defeated by a vote of 4,457 to 1,597. But it was not defeated by a vote of the people. Only landowners were allowed to vote. Moreover there was plural voting. A landowner could vote in as many wards as he owned property. The wonder is not that the proposition was rejected, but that one-fourth of the votes cast should be favorable. It shows that enlightened public spirit and economic understanding is making headway in conservatism's stronghold. It is to be regretted, however, that democratic suffrage was not allowed. That in the year 1920 there should still be communities on the American continent retaining property qualifications for suffrage is certainly no cause for pride. If there is an actual majority of Ottawa residents in favor of transferring all taxes to land values then the people are being defrauded in more ways than one by this archaic restriction.

Joseph A. Clarke, militant single tax mayor of Edmonton, has been re-elected by a bigger majority than before. He carried a majority of Council with him. He was elected on the Labor ticket. Mayor Clarke stands for the whole single tax without any ifs or buts. He was re-elected against bitter opposition on the part of the combined reactionary elements, being denounced as a "red," a "bolshevik" and as the whole list of other things that come in handy for use when good reasons for opposition are lacking. Edmonton is a straw that shows how the wind is blowing in western Canada.

The Farmers' party and the Laborers' party overturned the conservative majority in Ontario at the recent election and obtained possession of the provicial government. The Associated Press told us that much on the day after the election, and has told nothing since. Still its silence

showed that the new government must stand for something disagreeable to those who control the news. Slowly the news has dribbled across the line from other sources. We now know that both the Farmers' and the Laborers' party stand for increased taxation of land values. The new Premier, E. T. Drury, of the Farmers' party, is a single taxer. The whole program of the government is sufficiently advanced to be a nightmare to the news controllers.

Brazil is one nation that has not allowed the war to interfere with domestic progress. Considerable advance had been made in that country toward substitution of land value taxation for taxation of labor before the war began. And the war was not allowed to serve as an excuse for a halt. In the January issue of Land and Liberty are reproduced extracts from an official document, translated by Frederick Verinder, telling that the state of Santa Catharina, following the example of the states of Rio Grande de Sul, Rio Parana and San Paulo, has legislated to "convert the present capital tax on properties into a land tax which is to fall exclusively on the land. All fixtures, improvements and vehicles and machines used in cultivation being exempted from this tax, which is to be at the rate of one per cent per annum on the selling value of the land." This tax appears to be for state purposes only. That the cities have home rule in taxation is evident from the fact that the municipality of Itajahy has adopted a local ordinance substituting land value taxes for improvement taxes, abolishing certain other municipal taxes and providing reduction of some remaining ones. In the urban zone of the municipality the land value tax is to be one per cent. Outside of this zone it is to be but one-fourth of that rate. That the author of these measures, Senhor Marcos Konder, hopes to get much further is shown by an extract from his speech which Mr. Verinder translates:

> "To substitute for these imposts the only rational tax that exists—the taxation of the common patrimony, the land—ought to be the ideal and the preoccupation of the public men who enjoy a share of power and really desire the benefit of their country and its people. I have not the time, nor do I consider it necessary, to defend the tax preached by its author, the eminent apostle, Henry George, nearly 40 years ago, and today accepted and proclaimed by the greatest economists of the old and new world. 'He can only argue against the tax who does not understand it; to understand is to adopt it,' said Tolstoi. * * * Of the 180 municipalities into which New Zealand is divided, 147 have adopted the single tax, i. e. they meet all their expenses from the receipts of a single tax upon the land. * * * In a short time the intelligently directed municipalities of Santa Catharina will imitate our action and Itajahy will enjoy forever the glory of having been the pioneer of this crusade, the head of this revolution, but what a revolution! The greatest, the most peaceful and the most beneficient of revolutions."

He who knew about war said it was hell. But so is peace hell on two dollars a day with a family to support by precarious employment working six or seven days a week and twelve hours a day.—Herbert S. Bigelow.

WHY DISCONTENT?

The four primary causes of industrial discontent are the pre-eminent importance of holding a job; the terrible danger of being forced into idleness; the unholy alliance between tiredness and temper, between fatigue of body and mind, which gives opportunity for agitators to work upon the feelings and sensibilities of the worker, and the almost complete ignorance of the average worker as to the plans, purposes and ideals and character of his employer—Whiting Williams.

From what soviet does Whiting Williams hail? With which branch of the I. W. W. is he connected? Or in what manner does he line up with the Socialist agitators? He is quite without any such connections. Do not get Whiting Williams wrong. He is personnel director of the Hydraulic Pressed Steel Co. of Cleveland, and he spent seven months working as a laborer in various steel mills. He "tried it out on the dog," making himself the dog. He is not speaking from the parlor point of view. His list of reasons for the prevailing industrial unrest are worth thinking about.—Johnstown (Pa.) Democrat (Fundamental Democrat).

MONOPOLY MONKEYS WITH DEMOCRACY.

Predatory interests don't care what voters do so long as they don't do it to them. They are willing to let the people vote on any matter under the sun except plunderbund privileges. That explains why the associated monopolies of California have formed "The Peoples Anti-Single Tax League," and why that league is now striving to initiate an amendment to cripple the initiative and referendum. Their proposition is that when a measure relates to assessment or collection of taxes the percentage of signatures for its submission shall be twenty-five instead of eight. The same restriction is to apply to any effort to repeal this provision should it be adopted. Similar efforts have at different times been made in other states, but none has succeeded. The present attempt should make clear to Californians that land monopoly is a menace not only to their economic liberty but to their political rights. Common prudence requires not only the rejection of the imprudent proposal but abolition of the interest that admits there is not enough room in California for both itself and democracy.

The Anti-Single Tax League complains: "This ever recurring voting has become an abolute nuisance, but under the California Constitution there is nothing to prevent the single taxers from invoking the initiative at each election unless the constitution is amended." This is simply another illustration of the inability of bourbons to learn anything. Not so very many months have passed since certain reigning families of Europe, which also felt that "ever recurring voting" had "become a nuisance," were relieved by the people of the privileges that caused their antagonism to democracy. Instead of profiting by the lesson, California's bourbons insist on repeating the performance of their European relatives. However, that is not their fault. "Whom the gods would destroy they first make mad."

The single tax is by no means the only measure that has been submitted to the popular vote at several successive elections. But these other measures interfered with no predatory privilege. Therefore they failed to "become an absolute nuisance" to predatory interests who are quite content to let them be voted on a hundred times if necessary.

California single taxers are no doubt willing to promise the Peoples Anti Single Tax League that when the single tax shall have been in force for one one-hundredth of the time that land monopoly has prevailed, the opposition may submit its repeal to the voters every week if it likes. A good principle, given a fair trial, can defend itself. A vicious one needs such a defense as the beneficiaries of land monopoly are putting up in its behalf. If land monopoly were a good thing it would have proven itself so long ago. The hysterical dread permeating its advocates shows that even they suspect that its working is by no means a recommendation for continued existence. Their effort to shackle the voters shows that they know there is cause for others to be equally suspicious.

As an example of the Anti Single Tax campaign arguments let us take the following from one of the California league's leaflets:

"The secret of the ability of the single taxers to continue their unceasing efforts on behalf of their 'great adventure' is found largely in the fact that a certain deceased wealthy manufacturer left a very large fund in trust, the annual income of which was to be used for the promotion of the single tax idea. As long as this ample fund is perpetually available there will be no lack of single tax patriots who will be willing to draw down the funds and as often as possible promote single tax campaigns and foist upon the people of California the trouble and expense of defeating them."

If any one thinks he can get rich by taking sides in the California campaign, the place for him to go is to the headquarters of the Anti-Single Tax League, which is openly backed by big banking interests. One of the leaflets is devoted to showing "why banks oppose the ruinous single tax amendment." That leaflet will be discussed later. It is as convincing as the statement quoted above, concerning which it need but be said that no "certain deceased wealthy manufacturer" nor any other wealthy person left a fund in trust to promote the single tax idea. The single tax campaign has no such fund to draw upon. The campaign workers have no knowledge of such a deed of trust. And the Peoples Anti-Single Tax League has drawn upon its imagination for the story. If brought into court to prove its statement it would have to admit as much.

COMMITTEE OF 48'S LAND PLANK

No land (including natural resources) and no patents be held out of use for speculation to aid mononoly. We favor taxes to force idle land into use.

FROM PLATFORM OF THE SINGLE TAX PARTY

We demand laws appropriating the full rent of land and other natural opportunities to the use of the National, State, County and Municipal governments to be used for governmental expenses and for the common welfare, this rent to be collected on all land according to its rentable value. We demand that no portion of this rent be permitted to remain in private hands.

The rent of land belongs to the people.

* * * *

While we demand that the rent of land shall be devoted to the public use we stand unreservedly upon the right to private property in any product made by man.

We are opposed to taxes on any industrial enterprise or its products, to taxes on buildings or other improvements, to taxes on necessities or luxuries, and to taxes on incomes or inheritances, because some incomes and some inheritances are earned and because such taxes serve no social purpose in securing greater opportunities for labor and capital, and are a violation of the right to property.

THE WAY OUT

"Everyone for himself and the common success for us all, and thankful if not for our own at least for the triumph of others."—Clough.

What is the quickest way to get the single tax? There are several groups within the movement, each one of which is ready with a different answer. And each group is striving to furnish a concrete demonstration of the correctness of its favorite policy. This is as it should be. We have a common goal and are equally interested in finding the shortest and easiest road thereto. It will be a benefit to each of us to hear what reasons the other fellow has for selecting a road different from his own. Anyone who has brains enough to be a single taxer has brains too good to let him take a course to get it that lacks a good argument in its favor, even though there may be better arguments for some other way. An exchange of these arguments will do good. Even more good will result from learning the progress made by the other man's method. And most good of all will result from learning beyond question that the road hitherto followed is or is not the best.

In this belief The Bulletin will maintain a department where advocates of different methods may explain the why and wherefore of their choice, and tell how they are getting along. Of course, some rules must be observed. No article should exceed 600 words. This is not only to conserve space, but in the interest of the view presented. Let the writer put himself in the other fellow's place and consider whether he would read carefully a long article of that kind. The shorter the presentation the more likely it is to be read by those who need it most. There will be opportunities to present in later issues the arguments barred by lack of space in the first one. Another rule, even more important than the one regarding space, is that writers consider the feelings of others. Above all, there must be no unkind remarks or inuendos concerning coworkers in a common cause.

So we hope to present strong and friendly articles, giving views and news of efforts within the movement. We want to hear from those who hold the line of least re-

sistance to be a campaign for international free trade, from those who believe the easiest way to be an attack on state and local taxation of labor, from the Great Adventurers, the Single Tax party, the Michigan campaigners, the local optionists, the co-operators with The Committee of 48, the co-operators with the Labor party, the advocates of adherence to either one of the old political parties, the plenty-for-all workers, the boosters for colonies and enclaves, and from those who have plans not included in any of those mentioned. Some of these views are presented in this issue.

Let us hear from all.

AN APPEAL TO SINGLE TAXERS.

Fellow Single Taxers:

The Single Tax movement has been in eclipse during the last five years, as have all other fundamental movements that look to a better social order.

The Single Tax has moved more rapidly during these years than during the preceding ten.

It has moved forward by the impulsion of social needs, by the necessities for fundamental change, and the mass movements of the peoples of Europe toward a solution of the land question.

Russia has nationalized the land. So has Bohemia. So have the Hungarians and the Roumanians. The hunger of people for economic freedom, for access to the source of all wealth, has brought about a fundamental change in the economic structure of three-fourths of the land surface of Europe.

Germany has declared for distribution of land among the peasants and for the assumption by taxation of the unearned values of land.

The decrees of these States have been very simple. They have said that men may have as much land as they can use. They may not have any land that they do not use. The measure of a man's title is his labor. A new kind of title has come into existence. It is title based upon use—the only title that justifies the ownership of the resources of the earth.

These fundamental changes were partly the result of years of propaganda. They were largely the result of economic necessity, of the impulsion of men to a proper relation with the land. That hunger which exists in all peoples for contact with the source of all life, is the ultimate impelling force that has changed the texture of European society.

Similar economic forces are insensibly changing the mind of America. The burden of taxation which has risen to nearly ten billion dollars a year, and which is borne very largely by industry and labor, compels a search for new sources of revenue.

The famine of houses in our cities, vaulting rents, speculation in land, is compelling even business men to seek a re-shifting of local taxes so that their people may be housed and their increasing wage rolls be protected from demands born of speculative living costs.

Speculation in farming land has forced up land values to dizzy heights all over the country. This is especially true in the middle west. Men are being driven from the land by the greed of the land speculators. Tenants are unable to pay the capitalized rents which the landlords exact.

Food production is diminishing. A recent report of the Agricultural Department in New York stated that 35,000 men had left the farms. This exodus is nation-wide. Our food is being strangled by the land speculators, who sabotage the earth.

It was difficult to awaken interest in the land question when land could be had for the asking. It was difficult to appeal to the instinct for liberty so long as land values were low and formed a negligible burden on men. But the land is now gone. It demands prohibitive prices. Our industrial structure is toppling because of the tribute of the land owner, the mine owner, and the few who control the resources of the earth.

The war has ripened men's minds for fundamental change. It has opened men's thoughts to the possibilities of a new order. Great Britain, Germany, Russia, Italy, Australia and Canada are each in their own way telling the oppressed of the earth of means of escape from economic serfdom. No tariff wall can exclude these messages. We cannot deport these ideas. The censorship of the press or the activities of the police cannot close America's communication with the forces of liberty that are everywhere clamoring for a new social order.

The Single Tax is surgical. It offers a solution, not a palliative. It involves no bureaucracy. It contemplates no violence. It is in harmony with American traditions. Most important of all, it is in harmony with the aspirations of mankind.

The time was never more ripe for agitation than it is today. Henry George would see this opportunity as an opportunity for which we had long been waiting. He would have heralded the change in the minds of men, the revolution which has taken place in our thought processes, the hunger for equality and democracy that has been aroused, as the first essential to the birth of a new political movement. For such a movement can only take place when the minds of men are ready for it. No great change in the relations of men, whether political, religious, or economic, has ever taken place except as it was preceded by a fundamental change in psychology.

FREDERIC C. HOWE.

THE CALIFORNIA MOVEMENT

(By Combined California Workers)

After much earnest effort practically all of the various factions of Single Taxers and Land Reformers, and particularly The Great Adventure League and California Single Tax League (embracing the Los Angeles Single Tax League, the San Diego Single Tax League and the Bay District Single Tax Club) have come to an agreement on the kind of measure to be presented to the voters of California.

The agreement is the result of many conferences, and an unswerving determination on the part of those inter-

ested to bring about unity of action, and each group gladly pays tribute to the other for its willingness to give full consideration to its views. Naturally such a measure embodies mutual readjustments. Some will hold the bill is too conservative, others too radical, but the guiding principle in its formation was to adopt a progressive measure sufficiently fundamental to meet the economic needs of the hour, and which at the same time would—when properly presented and understood—be convincing to the voters. Our attorneys believe it is legally sound and we believe it is clear and convincing.

For many reasons, which single taxers outside the state might not appreciate as thoroughly as those who have been actively engaged here in previous campaigns, it has been thought best for the Great Adventure League and the California Single Tax League to maintain their separate organizations. Each has an influence and a standing with different groups and types. Friction and duplication of effort will be avoided to the fullest extent and a determination to secure a majority of votes for the measure will be the only aim of all.

Securing signatures to place the measure on the ballot—as well as the campaign after that—means the expenditure of considerable money, and funds will be required beyond the ability of California Single Taxers to supply. This great advance in the direction of our ultimate aim can be secured if money for an aggressive campaign can be obtained. The Privileged Interests of the state are well organized and will have an unlimited campaign fund at their disposal to defeat such an attack on their privileges but we believe that we can win in spite of this if our united efforts are backed up by the contributions of those who are with us in spirit.

Those who desire to contribute may remit as they prefer either to The Great Adventure League or the California Single Tax League. Remittances to The Great Adventure League should be sent to 203 Tajo Building, Los Angeles, California, T. A. Robinson, Treasurer; and remittances to the Single Tax League to R. E. Chadwick, Treasurer, American Bank Building. Los Angeles, California.

The above statement was approved and signed by prominent members of the different organizations as follows:

THE GREAT ADVENTURE LEAGUE

Wm. L. Ross, Pres. — W. D. Hoffman,
J. H. Ryckman, — Prof. Arthur G. Brodeur,
Lona Ingham Robinson, — Diana D. Griffes.

THE SAN DIEGO SINGLE TAX SOCIETY

Jas. P. Cadman, Pres. — Elsie Jewett Webster,
C. R. Colburn, — Howard C. Dunham.
Grant M. Webster,

THE CALIFORNIA SINGLE TAX LEAGUE

Roy R. Waterbury, Pres. — D. Woodhead,
Dr. H. F. Dessau, — William C. de Mille,
R. E. Chadwick, — Palmyra Pressly,
Anna George de Mille, — H. W. McFarlane.

The following letter, with a copy of the proposed measure enclosed, has been sent to papers throughout the State:

This proposed Single Tax amendment to the State Constitution is hereby enclosed with the faith that you will not only print it in your paper as a matter of news, but give it favorable comment.

You cannot be unaware that the cornering of food and other supplies is growing dangerously near the limit of popular endurance. Seeing the inadequacy of strikes, workers know it is up to them to make a new kind of move. They are seriously investigating this "cream separator" game which keeps prices up and wages down, with a view to checking its mad career.

They are more than suspecting that it is the result of the four hundred million acres of arable farm land (twenty million in California) held out of use. Gladly would they employ themselves independently on some of these acres. They are fast growing desperate. Would it be strange if they should go the wrong way about getting what they want?

It would seem that you, of the press, could direct their attention to the one obviously right thing indicated in the enclosed amendment. We want an orderly change—not revolution.

Therefore we hope you will urge upon them this definite, scientific, legal, peaceable means of restoring equal opportunities to all.

Trusting that you will print this amendment and do all you can to promote it, I remain

Sincerely yours,

W. L. ROSS.
President.

THE FORTY-EIGHTERS' LAND PLANK

(By George L. Record)

Many Single Taxers are dissatisfied with the declaration on the land question of the St. Louis conference of the Committee of Forty-eight. In my judgment the form of the declaration in this platform is the most effective form that could be framed.

Our Single Tax friends forget that we are now trying to form a new political party, and in framing a declaration upon the land question we must be controlled by the fundamental law of politics, which is compromise as distinguished from the law of propaganda, which is to stand for the extreme demand.

Abraham Lincoln was as strongly opposed to slavery as was William Lloyd Garrison or Wendell Phillips. As a practical politician, however, he knew that in 1856 they could not form a political party in the North upon a declaration for the abolition of slavery in the South, but that they could form a political party on the idea that slavery should not be admitted into the free states.

It will be remembered that Lincoln and the other Republican leaders were denounced by the extreme anti-slavery leaders as cowardly compromisers because they did not insist upon a platform plank calling for the abolition of slavery in the South. Lincoln saw, however, that they could get large numbers of people to vote for the proposition that slavery should never be allowed to get into the free states, and that the discussion of that proposition would necessarily involve the discussion of the moral foundation of slavery, and that this discussion would eventually educate the public to the essential evil of slavery and lead to its eventual abolition in the South.

I think the declaration at the St. Louis conference on the land question can be justified upon the same principle. We declare that no land shall be held out of use for speculation or to aid monopoly and that we favor taxes to force idle land into use. In my judgment this statement of the land question appeals instantly to the minds of vast numbers of people who have never been educated on the single tax, and only know the single tax as a tag which describes what they suppose to be a fallacy. The average mind cannot resist the simple statement of the proposition that all wealth comes out of the land, and therefore nobody should be allowed to hold the sources of wealth idle in order to maintain a monopoly like the Coal Trust, or for speculation. The discussion of this idea involves the whole land question, and large numbers of people who are now unwilling to go further than the St. Louis declaration will, as a result of the discussion evolved by this statement, finally see the whole land question as we see it.

Finally, the Single Taxers should remember that the land question is bigger than the single tax question, and that our first task is to make plain the moral principle that the land belongs to the people. When this idea is finally clearly understood by the public, the public mind will then naturally turn to the consideration of the best way in which to carry out the principle, and then the single tax will have its day in court.

To attempt to educate the public upon the advisability of a method of carrying out the principle before you have

convinced the people that the principle itself is sound, is politically unwise and impracticable.

As a result of an experience in active politics for many years, I believe the St. Louis declaration of the land question is the most effective statement that could possibly be framed from the standpoint of the ultimate triumph of the single tax idea.

WHY A SINGLE TAX PARTY

(By Robert C. Macauley)

Chairman National Committee Single Tax Party.

There can be no real differences among Single Taxers as to the best method for hastening the adoption of their philosophy; for the reason there is but one—PROPAGANDA.

PROPAGANDA — PROPAGANDA — AND MORE PROPAGANDA—is the crying need of the movement.

With no intention to criticise any individual or group, it can be truthfully said that but little organized propaganda is being carried on at this time, save by the Single Tax Party. Organized effort is acknowledged to be the most efficient way to accomplish. The party method not only makes for efficiency of propaganda, but also provides the machinery through its central and local committees for conserving the results of all propaganda for the Single Tax.

Despite many years of efficient propaganda for the Single Tax, its results have been dissipated and lost in the big organizations of existing political parties; and is therefore without militant influence.

The party idea in no way is in conflict with any known method of propaganda. The Single Tax Party was organized chiefly for the purpose of propaganda, with no thought at the time of electing men to office. The party leaders are fully aware of the dearth of Single Tax voters in the Nation; and indeed in every State in the Union. It was because of this knowledge the party men determined to organize a campaign of propaganda to increase and multiply that number.

The first hindrance experienced by them was a lack of unanimity among Single Taxers as to what the Single Tax really was and what it purposed to accomplish. Five years ago when the party was formed, there were as many different definitions of the Single Tax as there are varieties of a popular brand of pickles.

It became apparent to the party leaders, a common understanding must be reached as to the meaning of the Single Tax and what it would do if adopted. Their first act was to formulate a definition which would clearly state such meaning and purpose. Careful study of the subject evolved the following platform:

"WE DEMAND THE COLLECTION BY GOVERNMENT OF THE RENT OF LAND IN LIEU OF TAXATION."

Every effort, no matter where or by whom conducted, which has for its purpose propaganda for this accurate definition of the Single Tax, always had, and will continue to have, the support of every Single Tax Party man, even if conducted by those not in sympathy with the party idea.

In other words the party is primarily for propaganda. It insists, however, on a full declaration of the principle of the Single Tax, and declines to make any compromise as to its meaning or purpose; or to champion with it any other reform, that will distract attention from its determination to destroy the evil of private ownership of the earth.

The Single Tax is not a mere fiscal reform; the adoption of a more scientific system for raising revenue; but is a movement to destroy utterly, monopoly of the earth, continuance of which makes it possible for the landlord to appropriate wealth in the production of which he rendered no service.

Since votes polled and counted are the only indication of a growing demand for the adoption of the Single Tax —for politicians care not what we think so long as we vote for their party—the Single Tax party provides the medium through which we may voice our growing demand.

It is argued that because we are so few in numbers and can elect no one, we are throwing away our votes. There is but one way to throw a vote away, and that is, TO HELP ELECT candidates who do not represent you. A vote for any of the existing parties is a vote against the Single Tax.

Thinking in the true sense of the word gives the average man the headache. . . . It is much easier to take your politics from the newspapers, your science from the professors, your religion from the pulpit, than it is to study for yourself.—Dan Beard.

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The National Single Tax League, Wilmington, Delaware

When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied — Henry George

The BULLETIN of the NATIONAL SINGLE TAX LEAGUE

S. DANZIGER, *Editor*

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A NATIONAL CONFERENCE

Several friends have suggested the advisability of a national conference some time during the coming summer months. The suggestion seems reasonable. This is the first year since 1916 in which conditions are favorable for a representative national gathering. No one who has ever attended a meeting of this kind need be told of the advantage and desirability of an occasional repetition. It may be possible to improve on preceding conferences by making sure of its representative character. A rule could be adopted providing that Single Taxers unable to attend in person may give proxies to one representing their views. However, the first thing to be decided is whether there shall be a conference. That must depend on the extent to which a desire for one exists. Consequently all who have ideas on the matter should let them be known at once. Write to headquarters saying whether you favor or are opposed to a gathering; if in favor, whether you can attend yourself or will help to send a delegate to cast your vote by proxy, and your preference as to time and place of meeting. Considerable time is required to work up a successful conference, so the present is none too soon to begin.

IN RHODE ISLAND

The Central Trades and Labor Union, of Pawtucket, passed resolutions on February 10. advocating the single tax, and urging adoption of a bill before the legislature to permit municipalities to apply it. The Union furthermore urged the Chamber of Commerce to take similar action and to present the proposal to the city government as a way to increase local revenue.

CALIFORNIA NEWS

The most important feature of the California Single Tax movement is that harmony among the various factions now prevails. A little group of conservatives in San Francisco still contend that this is not the time to win. But they say they will not stand in the way of those who want to work for the present amendment.

The circulation of petitions for signatures was begun about February 15th. George A. Briggs has been chosen as superintendent of petitions, and at this writing, has sixty paid circulators at work, besides a number of volunteer workers in Los Angeles and throughout the state. Friend Briggs has a big job on his hands, but he is a big man—not only in a physical sense, but in executive ability as well.

Much resentment is being shown against the Anti-Single Tax organizations of the state in their effort to cripple the initiative and referendum. Not only the direct legislation organization, of which Dr. John R. Haynes of Los Angeles is president, is fighting this attack on popular government, but organized labor is up in arms. President Daniel C. Murphy and Secretary-Treasurer Paul Scharrenburg of the California State Federation of Labor have sent out a letter to all trade unionists in the state on this attempt to deny the people the right to make their own laws. They say the people can be trusted because no foolish nor vicious legislation has yet been enacted here through the initiative and referendum as it has been by the legislature.

Single Taxers throughout the state have been watching organized labor with keen interest. It was the purpose of Scharrenburg and other labor leaders to go before the voters with a constitutional amendment providing for a graduated land tax. It is now definitely known that this will not be done. Organized labor is showing great friendliness toward the Single Tax amendment to be voted on at the November election. Roy R. Waterbury, president of the California Single Tax League, with headquarters at San Francisco, and the writer as president of the Great Adventure

League, the other state Single Tax organization, with headquarters in Los Angeles, have recently addressed labor unions in San Francisco, San Diego and other cities. P. H. McCarthy, former mayor of San Francisco, and now president of the Building Trades Council, has invited both Mr. Waterbury and myself to address their state convention, to be held at Baersfield, during the present month. He is desirous of having the merits of the Single Tax amendment explained to organized labor. Mr. McCarthy and other labor leaders realize that something more fundamental must be done than has been done in the past. Merely geting a raise in wages for the workers and having the cost of living go up more than wages is not satisfactory.

The Central Labor Union, of San Diego, indorsed the Single Tax Amendment several months ago. I addressed a large meeting of the Federal Empolyes' Union recently in that city. When the president said that every word I had uttered was true and he hoped they would not forget it on election day, he was warmly applauded.

Single Taxers express it as their belief that the rent profiteers and land speculators, who are supporting the Anti-Single Tax League, will convince the people they are not to be trusted. Our adherents claim that when the people see how these monopolists do not hesitate to hamstring the initiative, their professions are not to be relied on in other matters. They say that the people will see that these monopolists are merely working for their own graft and not for the interest of the whole people.

Honorable James G. Maguire considers the present Single Tax Amendment an admirable measure, and expressed the hope that it will be adopted next November.—W. L. Ross.

INTERESTING DOINGS IN NORTH DAKOTA

In the Baltimore Sun, Harold E. West tells of the reforms instituted by the Farmers' Non-Partisan League, and of efforts still being made by privileged interests to make use of the courts to block carrying out of the popular will. Among other matters he tells of the institution of state insurance against damage to crops by hail.

"The commercial companies had been charging 70 cents an acre for this insurance, and providing indemnity up to $7 an acre. Under the State's plan this indemnity is provided at 28 cents an acre. But in addition, and to provide a fund for the payment of losses, all the tillable land of the State is taxed 3 cents an acre. It is claimed that in premiums alone this law has saved the farmers of the State more than $5,000,000, but it raised an awful howl from the old-line insurance companies. That was natural. Then it also caused a howl from the owners of tillable land who were not tilling it, but holding it for the advance in price which they know is bound to come. There is a tremendous amount of such land in North Dakota.

"North Dakota was one of the big land grant States. When the Northern Pacific Railroad was built through it most of the land was held by the Federal Government, and as a bonus for building the road it gave the Northern Pacific every odd-numbered section of land for 40 miles back on each side of the track. A section of land is a mile square and contains 640 acres, so the railroad's grant amounted to millions of acres. The even-numbered sections were opened for settlement, and as they were colonized the railroad's land increased in value. The railroad afterward sold this land in large blocks, some of it to settlers, but much of it to outsiders, who have held it for speculation profits, and the result is that 60 per cent. of the land along the Northern Pacific, and for a long distance on each side of the road, is owned by non-residents.

"One outcome of this situation is that the country along the Northern Pacific is much more sparsely populated than that along the Great Northern, which had no land-grants. With regard to land that was opened to homestead entry along the Great Northern Pacific it took 136 entries to make up a township, while along the Northern Pacific 64 settlers would fill up the lands in a township open to homestead entry. So when the non-residents, and even the residents of the State who were holding land for speculative purposes found that all that was tillable of it was to be taxed 3 cents an acre to provide a hail insurance fund, whether it was in cultivation or not, they also let out a howl. And that was natural, too."

It seems that reduction of insurance from 70 cents to 28 cents an acre must have increased land values much more than the capitalized value of three cents an acre. And yet North Dakota's land monopolists are not ashamed to howl against the increased tax and not ashamed to go into the federal courts with a trumped up excuse for blocking the levy. If North Dakota farmers want to establish proper conditions in the state and keep them established, their first step should be the complete elimination of the land speculating interests.

NEW YORK CITY

The carnival of rent profiteering throughout the United States gives Single Taxers an excellent opportunity to say to the victims: "We told you so." This is especially true in New York City, in which the list of rejected opportunities and warnings dates back to the George campaign of 1886. But the average Single Taxer, being more interested in results than in self-vindication, will deny himself that pleasure. One does not laugh at victims of their own ignorance when it leads to rent-profiteering with its terrible results of overcrowding, increase of tuberculosis and other diseases, infant mortality and other evils. But it is in order to smile at the childish antics of a committee of the New York Real Estate Board, which recommends as a relief measure exemption of mortgages from taxation, on the ground that the tax discourages loaning of money to builders. The argument is correct enough, but the mortgage tax is a bagatelle compared with taxation of buildings and speculative demands of landowners. Why does not the Real Estate Board urge a remedy that will cure? Here is its explanation reported in the real estate columns of the New York World of March 14:

"While advocating mortgage exemption, the committee and others interested in realty fear to approach the broader field of a general subsidy to builders, which alone would hasten the great mass of construction needed quickly. It would call for measures exempting from taxation all such new buildings, the exemption in order to stimulate production covering a period of years. This could be regulated so as to bridge immediately the $50,000,000 needed, the builders not to get all of the $50,000,000 subsidy through tax exemption at once, but to have it extended over a decade or more as their reward for coming now to the rescue of rentpayers in general. Realty interests are afraid of this proposition because it savors of recent propaganda by single tax advocates and their fight to start their system by a gradual removal of all taxes on buildings."

In other words, if the housing situation can be relieved only by destruction of the land monopolist's graft the Real Estate Board prefers that it remain unrelieved. The landless may camp in the streets, overcrowded tenements may become more overcrowded, disease may spread and the babies of the poor die more rapidly than they do in normal times. That these are great evils, the Real Estate Board is ready to admit. But, if to get rid of them, we must divert into the public treasury the money that land monopolists get without earning, then let the evils continue. The members of the Real Estate Board can stand them much better than they can stand the cure. It may be that the World has misrepresented the position of the Board, which contains some of the biggest business men and financiers of the city. If so, The Bulletin will gladly announce that fact, and hopes that the World will do the same.

With more public spirit than has been displayed by the Real Estate Board, The Teachers' Union, of New York City, demands that rent profiteering be met with increased land value taxation and decreased taxation of buildings. The Central Federated Union has endorsed this demand. There is more practical business sense, broader humanity, and sounder economic knowledge in these demands than in anything that has come so far from the big business organizations.

AN OMITTED OMISSION

Says the Eugene, Oregon, Register in commenting on the platform of the Land and Labor League:

"The old, old issue of single tax, which has been snowed under with monotonous regularity for years, is again bidding for recognition in Oregon, and this time it is proposed to make it the war cry of a third party. By the way of added frills, the talking points of the Non-Partisan League are to be lugged. Thus it is hoped to unite all the schemers and dreamers and tinkerers under a single banner.

"The platform that is offered by this third party is a medicine shelf of cure-alls. Taxes on the products of labor are to be abolished, which assures the single tax vote. There is to be public ownership of public utilities and state life, accident and fire insurance. Each owner is to assess his own property and the state is to run the markets." * * *

"But there is one notable omission in this plan for bringing on the millennium in Oregon. There is not a word in it, from beginning to end, about working harder, or producing more, or saving up something for a rainy day. It is not to be wondered at. The kind of people who talk single tax and Non-Partisan leagues have no use for such humdrum business as working and saving."

Let the Register compose its soul in peace. The platform may not mention greater production or increased saving, but both are provided for just the same. The single tax will turn all into producers whom the existing economic system compels or encourages to be idlers. Idlers by compulsion will have opened to them opportunities to work that are now withheld. Idlers by encouragement will have withdrawn from them the power to appropriate the earnings of others. As to saving more, the single tax provides for that. The strictest personal economy, under existing conditions, would not result in half the saving that the single tax assures without calling for increased self-denial. Workers could save every dollar that must now be paid in taxes on labor or its products. The money now wasted in paying rent to private landlords would be used for public purposes instead. Forcing into use of valuable lands now withheld and untaxing of labor would break the high cost of living and enable workers to save what profiteers are taking from them. Increased opportunities must cause increased wages and enable wage-earners and farmers to save the big proportion of their earnings that, under existing conditions, they do not get.

Is not the fact that the single tax would thus increase production and saving the real reason for the opposition of The Register and of predatory interests generally?

NEWS AND COMMENT

The Ohio Site Value Taxation League held its conference at the Hotel Deshler, Columbus, on February 27 and 28. The program included talks by J. S. Maclean, president of the league; David Gibson, Harry H. Willock, W. P. Halenkamp, W. E. Boynton, E. W. Fisher, Miss E. J. Hauser, E. W. Doty, Malcolm Jennings and Byron W. Holt. Provision was also made for appointment of a committee to draw up a suitable constitutional amendment.

The constant hammering by Warren Worth Bailey, in the Johnstown Democrat, seems to be driving some economic knowledge into the heads of his local reactionary contemporaries. These are now advocating the removal of taxes from improvements. Such a conversion speaks more for the propaganda value of Mr. Bailey's writings than any praise from single tax sources.

M. L. Chambers, of Ada, Oklahoma, will be a candidate for the Democratic congressional nomination at the primary on August 20. In announcing his candidacy, Mr. Chambers declares himself

a Single Tax Democrat, and makes his slogan, "I have no platform—I stand on the ground." He makes clear the kind of campaign he will make in the following statement: "My present speech that I deliver is the lecture of Mr. George, delivered in 1885—'The Crime of Poverty,' except I have rewritten it, brought it down to date and applied it to this state."

The Allied Boards of Trade of Pittsburgh sets a good example to business organizations everywhere. It is sending broadcast throughout the city an explanation by Harry H. Willock of the method whereby rents may be reduced 25 per cent. Mr. Willock's article is brief and clear. It urges untaxing of buildings and taxing of land values. The leaflet on which the article is printed has also a ballot, on which recipients are urged to mark their preference for or against the suggestion, together with name and address, and return to the Allied Boards of Trade. What business organization in another city will be the first to follow the progressive method adopted in Pittsburgh?

Michigan Single Taxers have under consideration a measure declaring as follows:

> The public policy of Michigan for taxation and old age pensions is declared to be:
> 1. To free the labor of man in all its forms and products from state and local taxation.
> 2. To assess and tax all land values as herein defined equally on the cash value of the land for use regardless of whether the land is actually used or unused.
> 3. To pension citizens of fifteen years' residence and the age of sixty-five years and children of the age of sixteen years and under.

Details of the measure have not yet been worked out.

F. J. Dixon, of Winnipeg, militant Single Taxer, brilliant speaker and writer, and able member of the provincial parliament, has succeeded in overcoming a conspiracy on the part of plutocratic enemies to get rid of him. The conspirators resorted to the contemptible and cowardly method of securing his indictment on the threadbare charge of "sedition." The case came to trial in February, after seven months' delay. It lasted sixteen days. Dixon is not a lawyer, but he conducted his own defense, and was triumphantly acquitted. The result is more than a personal victory for Dixon. It ensures to the city of Winnipeg and the province of Manitoba continuation of the splendid services of a fearless worker for progress. It saves the courts from the disgrace of being made instruments of malicious reactionary schemes. And it saves the prosecution from responsibility for successful consummation of an outrageous wrong.

The Baltimore Real Estate Board Bulletin, organ of the local Real Estate Board, may soon find itself accused of faking in its alleged opposition to the single tax if it prints much more like the following in its issue of January 23:

> "To pass legislation giving the judges arbitrary authority in fixing rentals is to further alienate money from investment building; it is to open the way to rank injustices to property owners and there is no reason to believe that such a law would afford the least relief from high rents. The one sure way to reduce rents is to increase building. Municipal judges, however astute and learned, have no power over the law of supply and demand."

A single tax argument and nothing else. To increase building, remove taxes on buildings and make sites more available. Increased taxation of land values will force unused land into the market and enable those who want to use it to get it. The law of supply and demand will do the rest. That is the logical and obvious conclusion of the Real Estate Bulletin's argument.

A prominent New York bank president, head of a concern backed by the biggest trust in the world, imagines he has knocked out the single tax argument by repeating a fallacy popular with certain professors of political economy. He refers to the increased land value of Manhattan Island from its purchase in 1626, for $24, by Peter Minuit for the Dutch West India Company, and adds that had Peter put the money out at six per cent compound interest instead, it would by this time have amounted to far more than the land value of Manhattan. A bank president should know how to figure interest more accurately than that. Approximately 12 years is required to double an amount at compound interest at six per cent. In 300 years $24 would increase to somewhat more than $805,000,000, or about one-fourth of the assessed land value of Manhattan Island today. Peter seems to have been a better judge of investments than this modern bank president. Borrowers at this bank had better scrutinize their interest charges carefully. The president may make some similar costly errors in figuring their accounts.

The Old Age Pension League, of Colorado, headed by Barney Haughey, of Denver, is planning to initiate a constitutional amendment providing $30 a month pension for all residents of the state over 60 years of age. The money is to be raised by a tax on land values, exempting all holdings of $2,000 or less. The sponsors for this measure besides Mr. Haughey are Judge Ben Lindsey, John P. McGuaran, Rev. G. S. Lackland and Margery Lyance. They argue that ordinary land of Colorado is now assessed at $685,000,000, and that franchises are worth $115,000,000 more, making a total of $800,000,000 land value. Under the terms of the proposal, about half of this may be exempt, necessitating a tax of one per cent on the rest to raise the $4,000,000 required for pensions. Land monopoly, being responsible for the poverty and destitution of the aged, is to be made to furnish the funds for their support. It

is possible that a measure of this kind will get more support than a straight out single tax measure strong enough to abolish poverty and the need of pensions. But the sponsors must look for as strong and bitter opposition from the plunderbund as an unlimited single tax proposal would meet.

In an address to the New Zealand government, asking relief for returned soldiers, Mr. D. Seymour, general secretary of the Returned Soldiers' Association, advocated taking of unearned increment. "Land values alone are said to have risen twenty per cent on account of our winning the touching the land monopolist.

Just outside of the boundary of Fairhope Single Tax colony lives a thrifty farmer, who owns about a hundred acres. He has also rented a small tract in Fairhope. Needing some new buildings, he erected them, not on his own land, but on the rented Fairhope site. Why? Because in Fairhope buildings and other improvements are not taxed. He has invested so far about $2,000. Some "professional economist," who believes ownership of land to be essential to improvement, ought to interview that farmer.

A committee, headed by Vincent Astor, has offered prizes aggregating $6,000 for workable plans leading to abolition of slums in New York City. Apparently the offer makes the committee liable for that sum to the estate of Henry George, since he submitted plans long ago to accomplish that very thing, the only workable plans that any one has submitted. Mr. Astor and his fellow committeemen will find them in Progress and Poverty. They are plans that will make available for use every site in the city suited to the purpose, and will put an end to the high cost of building material without discouraging production. The committee should study them. Even if not convinced, the members of the committee should be willing to give what help they can to make possible a practical demonstration in New York City. Otherwise they put themselves in the position of offering a prize while participating in obstructing the very object for which the prize is offered.

Says the Los Angeles Daily Record of January 13:

"Close students of the situation in California predict that owing to relentless profiteering of landlords the single taxers' program will be welcomed this year more enthusiastically than ever before by the voters."

That alone is enough to explain the hysteria of the Profiteers' Anti Single Tax League, miscalled "Peoples Anti Single Tax League." No wonder that it wants to save itself by overthrowing democracy in California—if it can.

A JOURNAL OF THE OLD FREEDOM

A welcome announcement is that of a new weekly, The Freeman, soon to appear under the editorial management of Francis Neilson. It is obvious that Mr. Neilson's control guarantees not only literary excellence but strict adherence to advocacy of fundamental economic and political democracy. Such a combination is needed for complete presentation of the cause of social justice. Mr. Neilson's past record and achievements show him to be eminently fitted for this work. Associated with him will be Albert J. Nock whose ability to make single tax matter interesting to the average reader is attested by the number of magazines that have published his articles. B. W. Huebsch, 225 Fifth avenue, New York city, is to be the publisher. The first issue is awaited with interest.

JENNIE L. MUNROE

A severe loss to the movement was sustained in the death of Mrs. Jennie L. Munroe, at Washington, on February 20th. Mrs. Munroe took a prominent and active part in our work from the early days of the movement to the day of her death. With money and with work she was ever ready to help any propaganda or political effort. Her ability was equal to her zeal. She would have made an exceptionally competent Senator, Representative or President of the United States. But under the defective political system of today she was allowed to fill no better political position than that of clerk in the Bureau of Lands, while individuals inferior to her in economic knowledge and devotion to democracy, filled places of power and responsibility.

Mrs. Munroe was a Virginian by birth, but she tolerated no abridgment of democracy on account of race or color. She was a government employe, but she would not allow that to silence her when the duty of citizenship required public criticism of governmental policies. She would have no compromise with error or wrong. To her there was never a time to lay principle upon the shelf. She was a Single Taxer, not merely because she favored a better tax system, but because she wanted social justice. She was a democrat who believed in democracy without ifs or buts. For that reason she was a suffragist, but she would have resented a proposal to extend suffrage to her and deny it to women of some other class. She wanted no right for herself that she would withhold from any other, whether black or white, American or foreigner, poor or rich, educated or illiterate. She possessed in full measure the indeals, knowledge and courage essential to true statesmanship, and essential to the propagandist who would have his propaganda produce permanent results. In the councils of Washington Single Taxers her presence and co-operation will long be missed.

WORKING OF MODERATE LAND VALUE TAXATION

It now develops that the Modesto, Oakdale and South San Joaquin districts are the only sections of California enjoying the benefits of the Single Tax and this fact will be heralded far and wide.

We cannot overlook the fact that the placing of the tax direct on the land in the irrigation district has been of great benefit, especially to the farmer. Under the old system the large land owner could sit back in ease paying only a small tax on his undeveloped property, and watch his hard working neighbor on the small farm increase the value of both properties by his labor. As the small man developed and improved his property, his taxes steadily increased, while his big neighbor of the undeveloped land reaped the profits in increased valuation without increased taxes.

With the exemption of improvements from the irrigation tax and the raising of the assessment on the big tracts, the shacks began to give way to modern homes and a great change in the country conditions has been wrought. The owners of the big tracts are also realizing that it is better to cut up their land into small holdings than to pay the tax.—Modesto (Calif.) Herald.

THE HOUSING PROBLEM

Statistics show that three-fourths of the land available for use is held out of use for speculative purposes. Consequently, we have a limited supply of houses all over the country. This land is only held out of use because it will produce a greater future value. This future value is created by increased population. But any idiot who holds title to the land receives this unearned increment. Now, as a means of forcing the unused land into use, the people can demand the enactment of single tax legislation. That is, legislation that causes the incidence of taxation to fall upon the land only. Now by making the tax upon the land absorb the full rental value of the land, those who own the land will be forced to put it into use as a means of realizing a return sufficient to pay the said tax. And if the owners don't desire to build upon the land themselves, the high single tax will force them to sell the land because it will be unprofitable to retain it. This will operate to increase the supply of houses which will, according to the law of supply and demand, tend to reduce the high rents. This is a scientific method of permanently solving the rent problem. Other schemes that are peddled out by designing and unscrupulous philanthropic profiteers are mere mirages and will-of-the-wisps that are intended to mislead and deceive the well meaning, but poor and misguided tenant.—The Messenger (Negro Magazine).

LOOKING FOR TROUBLE

The Roumanian Government is to nationailze all the oil fields. Ah! dear Roumania, do you believe that the London and New York Stock Exchanges will allow that? Just put a question to Carranza about the oil fields of Mexico; then you will soon know for whose benefit the oil fields, which are acquiring an ever-increasing importance for navigation, were stolen in this war.—"Bodenreform" (Berlin).

WHY THE H. C. OF L.

Cost of living high! Certainly, and unless some miracle is performed, it will be still higher. Why? Because under the present world-wide social system, which upholds by armed force private ownership of the earth, the planet has become too small to feed and clothe and employ all the children of men who come on in endless armies. There is no mystery whatever about it. When people bid $500 per acre to raise corn and then capitalize that fictitious value at 6 per cent, it simply means that some one must pay tribute at the end of the line in the price of bread and meat or clothing. * * * There is but one remedy. That is to stop taxing labor and capital, but to tax all of this unearned increment, and force vacant land into full production.—Clinton (Ind.) Argus.

THE WAY OUT

"Everyone for himself and the common success for us all, and thankful if not for our own at least for the triumph of others."—Clough.

THE PLENTY-FOR-ALL PLAN

(By Frank Stephens)

The plenty-for-all movement is based upon the teachings of Henry George, the so-called Single Tax, the belief that there is plenty for all if that which is produced were justly divided, that the chief cause of unjust distribution is the monopoly of land and that this must be ended by taking all the rental value of land by taxation and exempting everything else.

Its central faith is that men are brothers and have equal rights in their common inheritance, the earth, and that if these rights were recognized all would have plenty. This was the gospel which moved multitudes when preached by Henry George and Father McGlynn as the Anti-Poverty Crusade. But in the temper of our time a thing is better presented affirmatively than negatively, and so what was once Anti-Poverty is now proposed to be preached as Plenty-for-all.

One of the aims is to raise funds for Single Tax propaganda. The income for such propaganda should come in small amounts from many rather than in large amounts from a few.

1st. Because the active interest and ownership in the work is thus extended to the greater number, and where your treasure is there will your heart be also.

2nd. Because income from many small amounts is not so dependent upon individual personalities, prejudice or lives.

3rd. Because the continual collection of small amounts gives opportunity for work and for presentation of the Single Tax by very many who desire to do something for the cause but are not public speakers or writers.

The Plenty-for-all plan for giving such opportunity and securing such income is based upon the following beliefs:

1st. That money for preaching the Single Tax can be secured from those not yet converted to it because most people are interested only in the results promised and not in the logical acceptance of the means proposed. This is the reason why people support a protective tariff, because they want prosperity, and support prohibition because they want morality.

2nd. That people will give money to a cause when they will not take the time to attend meetings or the trouble to forward money that is not called for.

3rd. That continual repetition of visits, however short, by a person collecting a small amount, which he could himself pay with less trouble than he takes to collect it, will arouse curiosity as to the motive and inquiry which may lead to conversion.

Any person willing to become a neighborhood leader in the Plenty-for-all movement, must find eleven persons near enough to him or her to be visited monthly who will give 25 cents a month, in addition to his own 25 cents, for the spread of the Plenty-for-All Gospel, the Single Tax.

This $3.00 he must collect monthly paying it to his or her Local Leader before the 15th of the month. The Local Leader shall pay $2.00 of each $3.00 thus received to the State Leader before the 20th of the month, retaining $1.00 for local use, such as the purchase of literature and the employment of local organizers.

The Local Leaders shall together constitute the State Commitee and elect the State Leader who shall serve until his successor is elected.

The State Leader shall pay $1.00 of the $2.00 received from each Local Leader to the National Leader during the third week of each month, retaining the other $1.00 to State use, in particular the employment of State organizer. The State Leaders shall together constitue the National Committee and elect the National Leader who shall serve until his successor is elected. The National Leader shall expend the National fund, selecting his own advisory committee and employees.

The plan thus outlined is a definite one. It has been proven practicable by a beginning locally made and well under way, yielding a steady income capable of easy increase and interesting workers in its development, but interrupted and ended by confusion and differences due to the war. It is a plan which meets the essential requirement of building from below up and it can be begun anywhere and any time by the humblest, working alone and with no other aid than faith in the noblest of causes and courage enough to organize a Neighborhood Group. Yet it can be made, as such groups join locally and in state and nation, into a power so great as to be limited only by our willingness to work for the salvation of the world.

And here, delaying for the present a consideration of the best practical method of approach in organizing groups which will be given later, let us face the one objection to the plan fairly. That objection is, as given by leaders in the Single Tax movement to whom the plan has been submitted, that it calls for more work than the ordinary Single Tax man or woman will do. If this is true then the hope which has been the great thing in life to many of us must be given up for no cause can be saved by leaders, no matter what their ability or their willingness, who have not followers, by preachers who have no believers, by captains who have no soldiers.

I do not believe it is true. I believe there are all about us and in great numbers of which we know nothing, those who, in the words of the great Leader, in their hearts of hearts, have taken up the cross of a new crusade, who like Saul have seen a great light, so that life must always be to them more than it was before in its knowledge, in its responsibility and in its certain hope.

I believe such are silent, idle, unknown to us in the field where the harvest is so abundantly plenteous and the laborers so pitifully few, not because that knowledge no longer appeals to their intellects, that responsibility to their consciences and that hope to their hearts, but because being neither trained speakers nor writers they have found no work within their power to do.

Here is a work easily within the admitted ability of each, needing only the spirit of him who when the Master had shown him truth could not rest till he had sought out his brother and shown him also, the spirit of him who realizing that in a starving world he has more than his brother, both in material things and in that high faith by which alone the soul of man lives and grows, cannot rest till he has given of it all to those in need.

TWO WINNERS

(Biederman Du Pont)

1776—No Taxation Without Representation.—It Won.
1920—No Taxation on the Product of Human Labor.—It Will Win.

The citizen who thinks that the commonwealth's political clothes are worn out, and yet holds his peace and does not agitate for a new suit is disloyal, he is a traitor. That he may be the only one who thinks he sees the decay, does not excuse him; it is his duty to agitate anyway, and it is the duty of the others to vote him down if they do not see the matter as he does.—Mark Twain.

"We cannot be saved separately. We must all be saved together."—Leo Tolstoy.

REAL FREE TRADE

(By Frank W. Garrison)

Now that the war is over and new political alignments are rapidly crystalizing, what can Single Taxers do? Let me try to give one answer to this question.

Secretary Lansing, in a letter to the Senate asking for wider powers for the State Department, points out that the distinction between world economic and political movements has become so fine that it is virtually impossible to distinguish one from the other. Single Taxers have found this to be equally true within national boundaries, and their discussions of policy showed how difficult it was to define the proper limits of activity for an organization pledged to an ideal which in the last resort must be translated into political action.

The writer believes, however, that the situation can be met by devoting the central organization to propaganda purposes, letting the furtherance of political activities depend upon those who are specially interested in the cases that arise. Experience seems to show that political measures will be forthcoming as soon as a popular demand has been created by education. If the educational work and the political work are thus separated, the central organization will be in a position to devote its force unreservedly to the written and spoken word and can present the ideal in its strongest aspect without evasion, compromise or contradiction.

The Single Tax doctrine is, of course, the doctrine of economic freedom, or equality of opportunity. It has two main purposes—to free production and exchange. The Single Tax movement and the Free Trade movement have never been properly co-ordinated and the result has been a loss of efficiency. Single Taxers say truly that the taxation of land values will in the natural course eliminate tariffs, but by ignoring the Free Trade issue they lose the full benefit of the momentum which this reform has gained from past efforts and from the shaping of events.

Aside from the Free Trade organizations controlled by what are called the Intellectuals, the attack on the tariff is looming up as a leading political issue the world over. The Canadian farmers, whose power is growing rapidly, are making a spirited campaign against Protection, at the same time urging the taxation of land values as the alternative policy. Free Trade is a very live issue in England, the South American Governments are discussing the advisability of taking the tariff off food, and Central America is considering unlimited Free Trade. Our Home Market Club, the stronghold of Protection, is trembling at the clearly expressed purpose of industrial leaders to scrap the tariff in the interest of foreign trade.

Moreover, as a moral issue Free Trade is appealing to the exhausted and destitute people of Europe as it never did before, and the insane malignity of a system which withholds food from the starving and clothes from the naked in order to benefit a few profiteers is becoming manifest.

Our cause has suffered in the past from being in the hands of Intellectuals. With Henry George and Father McGlynn there was a popular appeal, the message came charged with pity for the poor and oppressed. We have been too cold, too academic. Now the opportunity presents itself of helping a world steeped in anguish and despair. Let us advance to the rescue with all our forces at once, demanding the sweeping away of all economic barriers—opening the earth to all and clearing the trade routes. Both phases of economic freedom are interdependent. It is futile to attempt to discuss one without discussing the other. And, most important of all, by advancing in two columns the movement would benefit because of the added power that comes from facing the opposition with as strong an array of homogeneous truth as possible.

THE FORTY-EIGHT PLATFORM

(By Amost Pinchot)

The Commmittee of Forty-eight and the American Labor Party are the only political groups of major importance whose platforms express the philosophy of the land question.

That all social reforms are wasted effort, unless the land question is solved, is a truism to intelligent persons the world over. But, unfortunately, intelligent persons do not usually draft political platforms. On the contrary, they are more often drafted by men quite capable of believing and asking the public to believe that higher wages and lower cost of commodities will benefit those who enjoy them, irrespective of the question whether or not the landlord may cancel these advantages by increased rent.

In demanding that no land shall be held out of use for speculation or to help monopoly, the Committee of Forty-eight seeks, as it were, to get its foot in the door of the whole land question. It realizes that industrial monopoly, high prices, low wages, and a government controlled by the privileged minority, head up in the ownership of unused or inadequately used land, including natural resources. It realizes that the way to help labor, the farmer and the great class of small business people, professional men, clerks, etc., is to open our natural resources to use, and thus bring about more production, more employment and a large volume of business.

This is the extent, in my opinion, to which we should try to go in educating the public in the coming political campaign. It is as far as you can expect the voters to proceed at this moment on the road which we know will lead them inevitably to acceptance of a sound social philosophy. For a discussion of the reasons why land should not be held out of use opens up every phase of the land question, just as the discussion of why slavery should not have been extended into Kansas and Nebraska finally forced a debate on every phase of the slave question.

Every man has his social religion. Few of us find it embodied in the platforms of political parties, which usually seem devised only to help lead the people into a wilderness circled by alluring, but ever receding mirages. Yet, in spite of discouraging experience, shallow leadership and many a false start for the promised land, the great mass of the public remain hopeful and unembittered. We still have the altruistic impulse that urges us to take a voluntary part in the work of creation and recreation toward the more glorious model, which each makes for the contemplation of his own soul. So when we find allies who see at least the fundamentals of the program which we ourselves see in what we think is a completer, more effective form, we need not surrender any part of our beliefs or compromise any of our principles in joining with them in a common effort to further the cause we all have at heart.

You say our platform is woefully incomplete? Undoubtedly it is incomplete. But we must remember that a political platform and a social program are two very different but frequently confused things. The former should contain only the measures which we want to accomplish and believe we can accomplish through political action, if our candidates are elected. The latter is properly a summary of all changes necessary, social and political, whether they may be brought about by governmental agency, education, evolution or private co-operation effort.

Our platform is substantially this: The land question in its simplest form and government ownership of transportation and basic natural resources. It is a direct drive against the foundations of privilege. But it is not a social program or an inclusive economic philosophy—far from it. Yet, one can hardly conceive of an administration elected on such a platform that would not be made up of men who saw the social struggle in its entirety and would envisage with open mind every phase of the American problem.

None of the great things promised to relieve returned soldiers from danger of return to ante-bellum economic servitude have been accomplished. Congress has granted a bonus and that is all. The land scheme of Secretary Lane's was a poor enough thing to offer, a mouse born of a mountain, but even that was too much for delivery. The problem of opening land to the landless without burdening taxpayers or interfering with predatory interests still lacks a solution.

"They who deny freedom to others deserve it not for themselves."—Abraham Lincoln.

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When I realized the squalid misery of a great city it appalled and tormented me, and could not let me rest for thinking of what caused it, and how it could be remedied.
Henry George

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THE PROPOSED CONFERENCE.

The proposition for a national conference this year has brought in a number of comments and suggestions. By far the greater number favor the gathering, but not all. The latter point of view is expressed by Benjamin Doblin, of New York, who says, "I do not believe the time opportune for a national meeting; better wait longer until the bitterness engendered by the war has died out. I fear a meeting at this time will only serve to rekindle the dying fire of dissension." A very different opinion is that of E. W. Maxey, of Nebraska, who favors a conference, and would like it held west of the Mississippi, preferably in California, and not before August. He backs up his opinion with an offer to help pay expensse of a delegate if unable to attend himself. Others express similar views, but recommend Chicago, New York, Pittsburgh and Philadelphia as the meeting place. There is more unanimity as to time. The late summer or early fall being the choice of all. However, the matter must remain in abeyance until more have been heard from. "Be sure you're right, then go ahead," is the maxim that must be observed. Those who have not yet let their opinion be known can help to bring about a wise decision by giving their counsel. Let the cominttee know whether you favor or oppose a conference, whether you can come yourself or help send a delegate, and the time and place you favor.

RUSKIN'S PROPHECY.

"Far the greater part of the seeming prosperity of the world is, so far as our present knowledge extends, vain; wholly useless for any kind of good but having assigned to it A CERTAIN INEVITABLE SUCCESSION OF DESTRUCTION AND SORROW.

DOINGS IN OREGON

Petitions are in circulation in Oregon for a single tax amendment. It is worded as follows:

From and after July 1, 1921, to and until July 1, 1925, all revenue necessary for the maintenance of State, county and municipal and district government shall be raised by a tax on the value of land irrespective of improvements in or on it, and thereafter the full rental of land, irrespective of improvements shall be taken in lieu of all other taxes for the maintenance of government, and for such other purposes as the people may direct.

The proposed amendment was endorsed last December by the Oregon State Federation of Labor, and the Executive Committee has recommended that the unions of the State contribute five cents per member to the campaign fund. In a letter to affiliated locals E. J. Stack, secretary of the State Federation, says:

The intent of this amendment is to forever prevent the exploitation of the individual through the monopoly of natural or community made values and opportunities. The adoption of this amendment would go far toward solving the wage question, because with land freer to access a workman need not take an unsatisfactory job, but can go out and make a job for himself.

The Oregon Single Tax League, of which J. R. Hermann is manager, is at work getting signatures and reports that the required number has already been obtained. This still requires, however, official checking and verification. Headquarters of the League are at 316 Stock Exchange Building, Portland.

THE FREE TRADE CAUSE

A helpful auxiliary to the National Single Tax League is the International Free Trade League, with headquarters at 38 St. Botolph street, Boston. It stands for real free trade, not merely "tariff reform," and for immediate abolition of all custom houses, not for a gradual removal. It is doing much to bring together the forward looking men and women of all nations, and is advancing good feeling between the progressive-minded of late belligerent countries. It is conducting a real campaign for establishment of permanent uni-

versal peace with justice and honor. Its Advisory Committee contains names familiar to American Single Taxers. In addition the following foreign nations are represented: Argentina, Australia, Belgium, Brazil, China, Denmark, France, Mexico, Netherlands, Russia, Scotland, Spain, Switzerland, Canada, New Zealand, Germany, Norway and England. Its organ, The International Free Trader, is a mine of interesting information and argument. It is to be regretted that so useful an organization should be hampered by lack of funds. Between its income and outgo there is a gap of about $1500. The filling of this gap is essential to its continuance, and an appeal has gone forth to those interested in its work to act accordingly. The appeal should not be made in vain.

AT THE WESTERN FRONT

(Gerrit J. Johnson)

This is just a rambling letter explaining the single tax situation in the West as I see it.

In California, W. L. Ross has done what seems the impossible by cementing all forces together. The Los Angeles S. T. League and the Great Adventure are retaining their separate organizations, agreeing that each could do more effective work in their own respective groups, but they have a joint committee that will handle the petitions so there will be no loss of energy.

C. F. Hunt, of Chicago, a well-known Single Taxer, has settled in Los Angeles, and will give all his time to the Los Angeles S. T. League. George A. Briggs, of Elkhart, Indiana, is also making California his home, and will give his services to the Great Adventure. They will both work with the joint committee who have charge of the signatures, and, believe me, this is some job.

While Mr. and Mrs. Ross were on their way to address a labor conference in San Diego, the stage in which they were riding collided with another machine, and they were laid up in the hospital for about a week. Mr. Ross is now able to be about, but Mrs. Ross has not yet fully recovered. He found the Single Taxers in San Diego a good, loyal bunch, and predicts they will roll in a big vote. In San Francisco we found probably three, or possibly four, who thought that because this is presidential year, S. T. should wait. It is only fair to these men to say that I think they are honest in their convictions. They also told us that while they were not with us, neither would they oppose us. Let me say confidentially, I believe these three or four will be quietly plugging for the amendment. If single tax is in the blood, it is a good deal like the itch, if you have it, you just can't help scratching.

California S. T. League has elected Jos. S. Thompson, of San Francisco, president of the California State S. T. League. Mr. Thompson is also president of the Pacific-Electric Manufacturing Company, and a successful manufacturer, and is not afraid of his convictions.

Roy R. Waterbury, one of San Francisco's successful lawyers, has given up his practice until the campaign is over, and has accepted the secretaryship of the State League. Mr. Waterbury is a young man, full of pep, and is doing good constructive work.

Dr. Henry F. Dessau, of Oakland, California, the man on whom the S. T. can always rely, will take care of Oakland. Dr. Dessau is one who never gets discouraged and always sees a light ahead.

When in San Francisco I always make use of the privilege of calling upon Judge Maguire. I do that for the same reason that some people make pilgrimages to the shrine. The Judge has been confined to his bed for some time. I wish you could have seen him while Ross was telling of the possibilities in California. His eyes sparkled like a ten-year-old. I could not help but think of the time he fought side by side with Henry George and Dr. McGlynn, and he has been fighting the fight for the common good ever since. Here is a man who has given his all, and what is his reward? Surely not wealth—yet as I sat there and saw the character lines in his face that Father Time, the great sculptor, has taken such pains to mould, I unconsciously, reverently crossed myself, for it is seldom one comes in contact with "a man." It makes one dream dreams of the possibilities of the human race when we shall eliminate greed and substitute the Brotherhood of Man. Some day I may ask you—no, not for a donation, but just as an appreciation for the Judge—why! the whole world pensions its gladiators, or the men who "destroy," but fails to remember those who give their lives to "construct." We are not going to embarrass him with gifts. We will let him know that we are the ones who are grateful; it will be our privilege.

I stopped off at Portland and found J. R. Hermann with a few others of the faithful in charge. They have been making a brave fight with very little support. W. S. U'Ren thought he could give them some assistance that will insure their reaching the ballot. It may be well for us to keep an eye on Oregon, for they may surprise us. Hermann surely has things well in hand.

In Michigan we are as yet undecided whether to try to put a measure on the ballot this fall or not. If we do not, I expect to go back to California. May I just say, it seems to me that the prospects for single tax never looked brighter. I honestly believe that before another ten years rolls by some State will have adopted single tax.

Now this transformation of popular government into a despotism of the vilest and most degrading kind which must inevitably result from the unequal distribution of wealth, is not a thing of the far future. It has already begun in the United States, and is rapidly going on under our eyes.—Henry George.

WHAT LEGISLATORS THINK

The following questionnaire has been sent to the more prominent members of the United States Senate and House of Representatives:

(1) Do you think that governmental efforts to combat the high cost of living and curb monopolies have so far been of any material benefit to cousumers?
A—If so, will you mention the most striking examples of success?
B—If not, do you attribute failure to the kind of attempted remedy or to the method of its application?

(2) Do you think that laws which have a tendency to restrict production may be responsible wholly or in part for the high cost of living?

(3) Do you think that federal and state taxes on commodities tend to restrict production and increase prices?
A—If so, would not the repeal of these taxes and, if possible, substitution of taxes that do not fall on industry be a real measure of relief?

(4)—Could not the situation be further relieved by forcing holders of unused natural resources to put them to their most productive use?
A—As a concrete example of the question will you consider the statement of Mr. George Cushing, of the American Wholesale Coal Association, in the course of a discussion in his official organ, The Black Diamond. Mr. Cushing objected to a proposal to levy taxes on unused coal lands on the ground that it would so stimulate the production of coal as to make coal so cheap that the supply would be wasted. Is this not good affirmative evidence, though otherwise intended, of the efficacy of land value taxation as a means of relieving the high cost of living?

Replies have been received so far from Senator Arthur Capper, of Kansas, and Congressman George Huddleston, of Alabama.

Senator Capper says:

In my judgment the government's efforts to combat the high cost of living and curb monopolies has so far been of slight benefit to the consumer. The whole proposition is most discouraging. I am inclined to think that the Department of Justice could get better results if it would go after the profiteers in a more aggressive way. I am of the opinion that we already have enough laws to convict a profiteer. Laws which tend to restrict production are undoubtedly responsible to some extent for present conditions. I would like to see holders of unused natural resources put them to the most productive use, but I doubt whether much can be accomplished in this direction by legislation at this time.

I enclose you some recent speeches of mine on the subject of profiteering. I wish I could go more into detail in my reply to your questions, but my time is taken up almost entirely this week and next with a special investigation of the schools of Washington.

Congressman Huddleston says:

(1) Of slight and inadequate benefit.
A—Coal, but the example is not striking.
B—Both to inadequate laws and their feeble administration.

(2) To a very slight degree.

(3) To a slight degree.
A—Yes, if such a thing were possible.

(4) I have no such resource in mind.
A—I should regard taxation of unused coal lands having for it real purpose inducing the working of such lands as quite vicious, briefly for the reasons:

1. If effective would result in depletion, perhaps waste of resources.
2. Unjust unless the principle is universally applied.
3. Substantially ineffective as increased production probably would not substantially increase demand or consumption, though would cheapen price with resulting waste and would increase consumption of materials and labor in producing coal.

Your questionnaire is so framed that it is impossible for me to give any fair idea of my views by any yes or no method, or even with a brief letter. The foregoing squints at it merely.

A MACEDONIAN CRY

The campaign to adopt the Single Tax Amendment in California is in full swing. The Anti-Single Taxers are at work, amply financed and led by the best talent that Privilege can command. The fate of our measure rests with you. Your good will, interest, effort, your money, may decide the fight. What is it worth to you to have single tax in California? When it is all over, the dust of conflict has settled and we have lost—will you be able to say it was through no fault of yours; or, if we WIN (as WIN we MUST, if ALL do their part), will you be able to say that you helped?

We appealed to you recently—without success. It is now squarely up to you to decide upon the part you will take in this campaign.

We are now securing signatures to initiative petitions, and we must secure 100,000 names in 100 days.

Ahead of us are ten months of work, of conflict, of desperate need for every dime and every hour of each man and woman's time we can align with us. You know the menace and the power of Privilege, and Privilege is against the single tax. We believe that single tax will save America from the forces that would destroy her.

Many forces are working to undo democracy. It behooves us. as men and women who believe in political action and have firm faith in the ballot, to do our utmost to place before the people of California the single tax program. If the justice-loving people of this State (and they are a vast majority) understand what single tax will do, they will vote for it. Will you do your BIT to help educate the voters of this State as to the true meaning of single tax?

Each dime spent to distribute literature should mean a vote, therefore, we ask you to give to our campaign fund what you feel it is worth to you to have the single tax adopted in this State. Some who receive this letter could afford to pay $10,000 for victory—some can pay only a dime. Send whatever amount you can afford, without depriving yourself or your family, to help educate the voters of this State in the Single Tax Philosophy.

Remit now, before you lay this letter aside and forget it. In due course you will receive a receipt and an acocunt of our stewardship.

Yours very truly,
CALIFORNIA SINGLE TAX LEAGUE,
R. E. CHADWICK, Treasurer.

NEWS AND COMMENT.

Single tax moving picture theatregoers will be interested in the announcement by Lee Francis Lybarger that a ten-reel drama, prepared by him, is about to be produced by the Democracy Photo-Play Company, of Mifflinburg, Pa. Mr. Lybarger needs no introduction to Single Taxers who have heard his lectures or read his books. The title of his play is "Democracy—The Vision Restored." In his announcement of the approaching release of the film, Mr. Lybarger says:

> Every perplexing phase of our civilization has a democratic solution. I have endeavored to teach this interpretation of democracy as a panacea to cure the ills which cause discontent in our great nation. With my theme built on the rockbottom foundation of true facts gained by first-hand personal contact with the masses and classes of America, I have continuously developed it. In my cinema epic I have embodied this completed theme.

The Graduates' League For Justice is an organization of university graduates, organized in Providence, R. I., the object of which is stated:

> To enable men and women, who have had the advantage of university education, to work effectively for the establishment of social and political justice.

In circularizing prospective members, the president, Mr. George Payson Rowell, of 348 Plainfield street, encloses two cards asking the recipient to "accept or reject the syllogism on the reverse side." The reverse side of one card has the following:

SOCIAL JUSTICE

1. Values created by all, and attaching themselves to common property belong to all.
2. Land values meet these requirements. Therefore land values belong to all.

Accept..... Reject.....

Signature.....

Address.....

Comment.....

The other card is devoted to political justice, and asks for a vote and comment on the following:

1. Legislative bodies should reflect the will of the people.
2. Legislative bodies elected by proportional representation best reflect the will of all the people.

Therefore legislative bodies should be elected by proportional representation.

The untutored natives of Nauru, an island in the South Pacific, are not favorably impressed with the civilized custom of land grabbing, according to the account of W. Francis Ahern, Australian correspondent of the Federated Press. The island is rich in phosphate. It was annexed by Germany in the early 80s in the way that all civilized nations appropriate the property of weaker people. A German corporation promptly obtained possession of the phosphate deposits, agreeing to pay the native chiefs one cent a ton royalty. In 1905 the German company sold out to the Pacific Phosphate Company for $2,500,000. In order to compel the natives to work, the company cut down all cocoanut trees on the island, thus destroying the means of securing food with little labor. Shut off from natural resources, the native workers were easily exploited, so that, at the present time, Mr. Ahern informs us, wages have shrunk to one dollar a week. In the course of the world war the island was annexed by Australia, but the annexation did not interfere with stolen land titles. Now the Pacific Phosphate Company has sold out to the Australian government for $15,000,000. The sale seems to have enlightened the natives concerning the true nature of the bargain they made. If the phosphate deposits, in spite of all that has been taken out of them, have increased 500 per cent in value in 15 years, they do not see why the increase should go to corporation stockholders, including such chronic European residents as William Hohenzollern, Earl Grey, Arthur Balfour and others who had certainly no share in the production of that value. They have concluded that the land values of Nauru belong to the people of Nauru, and are bringing suit in the Australian courts.

"The galled jade winces." The Real Estate Board Bulletin, of Baltimore, organ of local land speculators, hiding under the disguise of "real estate," can give no other reply than the following to showing up of the system it supports:

SINGLE TAX PROPAGANDA

That the "special interests" behind the single tax movement are bent upon pushing their propaganda in Maryland is strongly evidenced, not only by their activity in fostering many bills in our Legislature for tax exemptions, but is made more clear by the articles being published by their press bureau, which has been given the name of "The American Economic League," located at 16 East Twenty-second street, with Samuel Danziger as "Editor." It would be well for our legislators, and especially our real estate owners to be on their guard against this "cure all" propaganda. The Single Taxers advocate the practical confiscation of all land by the government to the end that the government may collect the full rent value as taxes. In other words, according to the single tax philosophy, no man has a right to own a piece of land for his own private benefit. While the Bolshevist and radical Socialist might grasp at this idea, it is hard to believe that real Americans, inspired with the spirit of Americanism, which has made these United States the greatest nation under the sun, will ever back up any program which would tolerate the adoption of a tax system which means State confiscation of private property.

Another example of how not to do it, is reported from Cleveland, where, on March 28, the Associated Press reports warrants were issued for arrest of 3500 landlords for failure to obtain tenement house licenses. This move was intended as an attack on rent profiteering. No report has come yet telling what was done to the landlords, but even if they were hanged, drawn and quartered, it is safe to assume that rents in Cleveland are as high as ever, if not higher. If, instead of attacking the landowners who are providing houses of some kind, lawmakers would pay attention to the landowners who are keeping houses from being built, there would be a different tale to tell.

Monopoly laughs at income tax laws. It knows how to evade legislation that fails to strike at the source. And when the laws become a little too strong, it makes use of its knowledge. The recent stock dividend decision of the United States Supreme Court shows one of the ways. The following Associated Press dispatch shows how advantage is being taken of it.

Denver, Col., March 30.—Directors of the Continental Oil Company have decided to pay a stock dividend of 200 per cent, each stockholder to receive two additional shares for one now held, it was announced today.

The Continental Oil Company is one of the segregated companies of the Standard Oil Company of New Jersey, and operates mainly in the Rocky Mountain region. It is the first of the Standard Oil properties to declare an extra stock disbursement since the recent United States Supreme Court decision holding such dividends exempt from the income tax.

The stock advanced 55 points to 645 after announcement of the new disbursement.

If Congress had been wise enough or willing enough to substitute for the income tax a tax on rights of way of pipe lines and on oil-bearing lands it would have reached this same income, and it could not have been evaded.

A Single Taxer's experience as a talesman in a political prosecution is narrated in the New York Call of March 19. The case was that of a communist who, in spite of his advocacy of more government, was charged with being an anarchist. The trial took place in Justice Weeks' court in New York City. The Call reports concerning selection of a jury:

Where enlightenment on social problems expressed itself in the answers of a talesman, he was immediately barred out by the prosecution by the use of a peremptory challenge. This occurred when James Haupt, a dealer in investment securities, espoused on the stand the principle of the single tax. Under examination by Bowers, Haupt, while admitting that he possessed only a general acquaintance with Socialism and communism, declared he believed that "socialism means change of the government by ballot" and that "communism means working for the common good." After declaring that he had read Henry George's "Progress and Poverty," the talesman said he felt the country would be better off without private monopoly of industries. He also expressed some sympathy for first offenders. A lively discussion between Haupt and Justice Weeks was followed by the talesman's declaration that he could justify stealing where it was precipitated by economic necessity, such as a man breaking into someone's home in order to feed his family. This was too much for the prosecution, and Bowers challenged Haupt for bias. Weeks disallowed the challenge and Bowers was forced to use one peremtorily.

"One of the reasons for the high cost of living is the high cost of government," remarked Senator Capper in a recent address. He might have added that any government comes high that fails to prevent private interests from monopolizing natural resources. The billions spent for support of government are but a small part of the expense of maintenance. The biggest and most needless expense consists of the squandering of natural rights.

THE WAY OUT

"Everyone for himself and the common success for us all, and thankful if not for our own at least for the triumph of others."—Clough.

HOUSING AND TAXATION

(By Harry H. Willock)

Never before has there been such an opportunity to interest the man in the street in taxation. Everyone is ready for the approach. The tenant is complaining about high rents, the home owner about high taxes and the prospective home builder about high building costs. The Single Taxer will have a welcome from all of them, providing he is wise enough to use the same tact he must use to make his living. Do not open up with a broadside of "single tax," "economic rent," "land for the people," "ethical taxation" or "anti-poverty." These things may be all right in their place, but the man in the street will not know what such terms mean. No fisherman ever went after a trout with a club, but the fly is usually attractive and, therefore, effective.

Get the exact facts about the local taxation on real estate, such as the total millage levied on real estate, the total land and improvement assessments, the total budget and the personal property assessments, if any. It can then readily be figured what land tax would be required, to produce the budget with no tax on improvements.

The writer did this in Pittsburgh, and printed a folder in a petition form, entitled, "Reduce Rents 25 Per Cent," and The Allied Boards of Trade are acting as an umpire on these petitions.

Among other things, this folder says: "The small house which, before the war, cost about $4,000 (lot, $1,000, and house, $3,000) now costs about $8,000 (lot, $1,000 and house, $7,000) and the 1920 tax on such a new house is 32 mills on $1,000 or $32.00 and 26.30 mills on $7,000 or $184.10, making a total tax of $216.10, which is $22.78 less than if we did not have the Graded Tax Law.

To produce the 1920 city, school and county budget, with no tax on buildings, a millage on land of 48 mills would be required, and this would reduce taxes on the $8,000 house referred to from $216.10 to $48.00, a saving of $168.10, or over 75 per cent. This equals $14.00 a month, or almost 25 per cent of what such a house should rent for.

If all taxes on buildings are not abolished by law, owners of buildings built before the war may expect the next triennial assessment to double their valuations by bringing them up to the present building costs, and under the law the assessors have no choice in the matter, and must assess at a fair selling value. This will mean a large rent advance in 1921."

The prospective builder will readily see that this annual saving of $168.10 is equal to interest on almost $3,000 which really reduces his building cost by that amount.

Every Single Taxer should see to it that his community has similar figures given most persistent publicity, as most men are now ready to admit there is no other practical method by which the present rent situation will be solved, and it can only be solved by encouraging building until the supply more nearly meets the demand.

INTERNATIONAL FREE TRADE

(Kenneth B. Elliman)

Since we cannot raise all taxes from land values without abolishing customs tariffs, the single tax includes Free Trade. This fact has led many Single Taxers to believe that Free Trade was not worth working for separately. Yet there are many Free Traders (not already Single Taxers) who have been disappointed by the failure of partial Free Trade in England to bring economic freedom; and they are not only willing now to work for the

abolition of tariffs, but they can easily be led later to see that the freeing of land through the single tax would accomplish their aim. Thus their co-operation can be increased. The large number of Free Traders all over the world makes this desirable.

Once tariffs are abolished, the revenue now obtained by governments from that source must be replaced by another kind of tax. The only one adequate for that purpose is that on land values. Hence, Free Trade is an important step to the single tax. Restrictive tariffs are one of the chief obstacles to it at present, and it is doubtful that they can be abolished without a world-wide campaign directed especially against them.

The single tax proposal is so simple and obvious that it often fails on that very account to arouse enthusiasm. Many people will admit that it is right, without being willing to do anything to bring it into effect. The Free Trade movement before the war had become stagnant and academic for the same reason. It did not seem to many people a live issue. But the Great War, which is now seen so widely to have been due to trade rivalry and trade restrictions, has made freedom of trade as a basis of permanent peace a living issue. However lamentably President Wilson may have failed to have his Fourteen Points incorporated in the Peace Treaty, his allusions to Free Trade in all his speeches on terms of peace gained the idea wide currency and acceptance. His statement in his reply to the Pope is just as true now as ever: "Responsible statesmen must now everywhere see, if they never saw before, that no peace can rest securely upon political or economic restrictions meant to benefit some nations and cripple or embarrass others." The world-wide longing for peace and the obvious failure of the Treaty of Versailles to establish it, furnish us with a lever to make the abolition of "economic barriers" a live political issue. By proposing international action the objections of many protectionists are met. Once tariffs are abolished the transfer of all taxes to land values will easily follow.

Although the International Free Trade League was started during the war and has had very inadequate financial support, it has already gained members in 21 nations outside the United States. Nominally the single tax is not an aim of the league, but many articles referring to it have been published in its official monthly; and the initiative provision in its constitution makes it possible to convert it into an international single tax organization at any time a majority of its members so desire.

International Free Trade thus offers a logical approach to the single tax, it links up the peace and anti-militarist sentiment of the world to the cause of economic freedom, and arouses an enthusiasm that no merely fiscal proposal can obtain.

A LITTLE FREE LAND

(By Bolton Hall)

"Free Acres," as expressed in its Constitution and provided in the deed of the land, is intended as a working model of the taxation of land values. Like our other settlements it is not composed of radicals any more than of republicans or church workers. We have some of all, and we can't help it. No one's opinions are asked as a condition of taking a perpetual lease: all he has to do is to pay his rent. Our people are lawyers, secretaries, merchants, doctors, salesmen, actors and other literary and non-literary people, whose opinions are mostly the current opinions. We do not necessarily share our opinions; the only thing all have in common is the rental value of the land. This seems the most hopeful basis on which to establish any village. It appeals to everyone as simple and normal.

The practical advantage of Free Acres is that you can have a summer home of your own on a delightful hill, within an hour of New York and with good neighbors, at a cost of less than three hundred dollars—a home you need not be ashamed of, too.

There are no rules and restrictions except that you are to mind your own business and let your neighbors mind theirs. The community believes that public opinion is enough to protect you and itself from unpleasant demeanor. You can act, or dress, or build in any way that the laws of the State allow.

People come here and say, "How much rent for the land here?"

"The highest rent at present is about twenty dollars an acre per year. Next year it will probably be higher; but it will never be any higher than the land is worth to live on, and it will always be spent by the leaseholders right there for their own benefit."

"Well, why can't I take a lease of a few acres now and hold it 'till it advances, and then sell my lease at a profit?"

"Why, because the tax will rise just as fast as the value rises. The lease would not sell for a profit later, any more than it would now."

"Well, what does that bungalow over there rent for?"

"The occupant owns his house, as most of our people do; the land rents for six dollars for the half acre, say eight New York City lots."

"And the piece of land next to it, with the tent on it?"

"Why, that is about the same kind of land and rents for about the same sum."

"Then it's more profitable for a man to build than to hold the land idle?"

"Yes. You see it's this way: The association follows the plan instituted twenty-five years ago at Fairhope, Alabama, giving without purchase price, on perpetual lease, plots of land of a quarter of an acre up to an acre or so. They are letting it out on perpetual leases to themselves, and to others who come into the plan, in plots to suit. Under their leases the tenants fix their own rents and collect the money themselves; the amount of rent goes for their own public uses.

"To start in, they incorporated under the New Jersey Cooperative Act, which prohibits making any profits. Then they fixed their rents at what would be a fair interest on the prices asked for adjoining lands; this rent covers taxes and assessments; nobody takes more than an acre, and many take less. The rents are used to pay all taxes levied by state and county on the land and buildings and the remainder for roads, water, and other public improvements. And they are enough and always have been enough."

"And is that the Henry George plan?"

"Yes, that's it, only on a tiny scale."

"Well, that's clear enough, though you do call it the Single Tax. Why didn't someone tell me that before?"

A PROPAGANDA SUGGESTION

(By F. Burgdorff)

Statistical reports of 1910 show that at that time there were in Cleveland 65,000 dwelling houses. Of these there were 8,000 valued at less than $1,500. There were 14,211 valued at $1,500, and as the values increased the number of houses decreased. No doubt the sites of the latter were less valuable than the improvements.

Now by sending the houseowners a printed form letter with the amount of taxes on land and on building filled in, and with the saving in taxes stated that would result from taxing land values, only a good impression would doubtless be made. A contribution might follow or might be personally solicited. I would like to see it tried anywhere and everywhere.

I practice some single tax schemes that I can handle personally, such as using wherever possible a rubber stamp stating:

"A tax on goods makes goods dearer, but on land values makes land cheaper. Then tax land only to get both things cheaper."

Put the single tax literature in an attractive looking package, tie a sound string about it that cannot be opened in a jiffy, but will have to be taken home for leisurely examination.

GETTING TOGETHER

(By Frank Garrison)

A recent meeting of the Commonwealth League in London, at which Philip Snowden (President of the Independent Labor Party) spoke, signalized a drawing together of Socialists and Single Taxers which is of a happy augury. Mr. Snowden referred to the days when members of the I. L. P. and the land taxers had been in "energetic" opposition. But that day has passed, and he not only welcomed the men who have followed the example of R. L. Outhwaite and Josiah C. Wedgwood in leaving the Liberal Party to join the I. L. P., but described the proposal of the League as the most important issue in the sphere of domestic politics.

The Commonwealth League approaches the land question from a somewhat new angle. Instead of dwelling on the taxation of land values, it holds that the highest legal authorities define the land holder as merely a tenant of the Crown, and it demands the collection of the full rent by the Crown, to be distributed to the local authorities in a proportion based on population. The I. L. P. took a similar stand at the Huddersfield conference last April, when it declared for "the socialization of the land on the basis of the "Cooperative Commonwealth." It has thereby gained as recruits from the faithless Liberal Party almost all the prominent land taxers, and the Liberal Party is threatened with extinction.

The real impulse which brought these two political divisions together was common resentment at the brutal coercion practised by a government which resorted to terror to force acceptance of an imperialist war under the false guise of a war for human rights. "An alliance for the upholding of freedom of speech and civil liberty under such terrible circumstances created ties that led to others between those who alike held that war is the outcome of social injustice." The brave spirits who dared to stand firm in spite of the savagery of a conscienceless government and brutalized public kept alive the flame of individual liberty which is the very foundation of the single tax philosophy. The resistance, says Mr. Outhwaite, "of the members of the I. L. P. to conscription, their valiant defiance of the State armed with all the terrors of military despotism, and their upholding the cause of liberty against a power far more diffcult to confront—that of a frenzied people convinced that cowardice and not superhuman moral courage was being exhibited—showed them to be in spirit the opponents of the coercive State. It was evident that there was a kinship of ideals. The radical upholders of the doctrine of inherent rights realized that whilst the I. L. P. subscribed to a formula which denoted State control, in spirit they were the upholders of Liberty."

It is not necessary for Single Taxers who choose to work in co-operation with Socialists to modify their ideals, but rather to show that their plan to sweep away economic privilege will destroy the so-called Capitalist system and accomplish what Socialists most desire. And, continues Mr. Outhwaite, it should never be forgotten "that it is due to the ceaseless and self-sacrificing propaganda of the Socialists that the consciousness of wrong has been created which is the first step to the assertion of right."

If Socialists have felt that the single tax did not go far enough, it was doubtless because Single Taxers have wasted their time over tax reform measures, in the mistaken belief that they were following the line of least resistance. The Commonwealth League has been formed in the belief that "the cause of human emancipation has to be taken out of the hands of the hard dogmatists, and presented as the Prophet of San Francisco presented it, as the opening of the pathway along which all may tread who seek to establish the Kingdom of God on earth."

In the United States, as in England, it is the Socialists who have borne the brunt of the relentless attack on liberty—it is they who have fulfilled the prophecy of Henry George that men and women would be found to suffer for freedom and to die for it. Cannot Single Taxers find a way of joining with them in a human appeal to the heart of the people without necessitating the sacrifice of principle on either side?

NAILING A LIE

(Upton Sinclair in Appeal to Reason)

The hired men who write the editorials for the New York Times have been instructed to ridicule and make odious the Non-Partisan League of North Dakota, and other movements for land reform all over America. They are sure that it does not make any difference how many lies they tell about the movement. So here is a Times editorial entitled, "Genius in Oregon." It appears that the United Land and Labor Party has adopted a platform —I will quote the Times editorial about it, so you may see how the readers of the Times first learned about it:

"Who can read without refreshment and amaze this inspired project for the relief and enrichment of owners of real property:

'Each owner of land shall assess his own land, with the provision that the State may add 10 per cent to the valuation and take the land.'

"This method of assessment is too palpably sublime to suffer comment. Jack up the valuation, let the State jack the jacked 10 per cent, pocket the money, leave the State! To the taxpayers who remain the plan may be less inviting; but has anything simpler, greater, grander been begotten even in the fertile Oregonian region? Every man his own assessor!"

Now can anybody persuade me that any man who is educated enough to put words together into a newspaper editorial, can really be such a fool as this editorial would indicate? Obviously, this is not feeble-mindedness, but knavery; the Times editorial writer has deliberately twisted the facts about the program of the United Land and Labor Party. He has discussed the provision as if it read, not that "the State may add 10 per cent to the valuation and take the land," but that "the State MUST add 10 per cent to the valuation and take the land." The difference between these two propositions is, of course, fundamental.

See how the plan would work. It relieves the State of all the burden of assessing the land. It puts that duty on the land owner. It makes sure that he does not undervalue his land by putting into his heart the fear that if he does undervalue it, the State may call his bluff by coming forward and saying, "Very well, if that is all you think it is worth, I call it a good bargain, and I avail myself of my right to take it at your valuation plus 10 per cent."

But note that the State does not have to do this. If the owner does what the hired editorial writer of the New York Times suggests—if he boosts the price of the land way up—all the State does is to smile serenely.

The State says, "Very well. We are pleased to have you pay taxes on that valuation. We will know how to use the money."

Which is not quite the same as the Times would have it, you must admit!

CORRESPONDENCE

Willocks' work in Pittsburgh is great; the best practical propaganda I have seen in many a day. Similar appeals directed to the rack-ridden victims in other cities will be sympathetically considered, and create a great public opinion in favor of the single tax that will make it a subject of earnest consideration and debate. Push it. If this city had a live group it would promptly adopt Willock's plan.

BENJAMIN DOBLIN, New York City.

When one reads the names of your committee, one is reminded of the stalwart band of crusaders seeking the Holy Grail. Where else can one find an association of men as the nineteen? It is because you are travelling with the Truth, Law, Fundamental Principle or whatever you may call it. Good luck.

RICHARD MAYER, Boston.

To the Disciples of Henry George

THE cry of all peoples in this tremendous world crisis is for peace, the enduring peace, which can be only when there is justice within the nation and just dealing with those of other nations.

Thinking people, the world over, see that to have justice and peace with those abroad there must be freedom of trade and of migration, freedom of commerce without restriction by tariffs, colonial policies or "spheres of influence," and of migration as the right to come into a country, to remain or to go out.

And thinkers are agreed also that to secure justice and peace within the nation there must be industrial changes which will increase production while insuring equitable distribution and social changes that will be the answer to the bitter cry of the workers and the poor, the overburdened and disinherited.

But the leaders of thought can agree upon no way to secure these four essentials of the just peace, for lack of which civilization is rushing on to world-wide wreck, because each of the four makes a demand which these so-called leaders cannot answer.

He who pleads for free trade must show where to obtain the enormous governmental revenues now received from tariffs, trade concessions and colonial aggressions.

He who in the name of world brotherhood asks freedom for all to come and go the world over must prove that the incoming foreigner will not lower the wages and the living conditions of our own workers, even now underpaid and poverty-stricken.

He who would change industrial conditions must show how this can be done without injury to either employer or employe, and without such paralysis and disaster to industry and commerce as has come upon revolutionary Russia.

He who demands a change in social conditions must preach something so radical, in the sense of going to the root of injustice, as to appease the well-grounded and dangerous resentment of the victims of that injustice, something different from the poor palliatives and charities by which they have been deceived and degraded in the past, a pledge of the good faith of those who propose it as staking all upon the abolition of some unjust and powerful social institution.

And here we who know the philosophy of Henry George's gospel of the land for the people must realize a responsibility incomparably greater than that which forced us to preach the Single Tax gospel of deliverance before the world war.

We know that from the rental values of the land, rightly the inheritance of all men, there flow into the hands of monopolists and speculators uncounted revenues which by the taxation of land values, even with all other taxes abolished, would yield so much for the expenses of government as to make Free Trade, the peacemaker, the international law of God, possible at once.

We know that such taking by the people of the rental value of land to the fullest possible measure would by making monopoly, speculation and forestalling unprofitable, open up living room and opportunity so that the coming of workers from other lands would raise, instead of lowering, the living conditions and the real wages of workers already here.

We know that by taking off of taxation from the materials, processes and accumulations of industry and business we can guarantee to the employer lower priced and more abundant materials, unrestricted and untaxed production and exchange, a greater demand for goods and, above all, a supply of workers ever more intelligent, efficient and satisfied because of ever increasing wages and ever lessening living costs.

We know that we can offer to the resentful and the rebellious the most radical and revolutionary change in social conditions ever proposed, and yet in harmony with the moral law and statute law as well, by abolishing through taxation that most fundamental and vicious of all unjust social institutions private property in land in the sense in which George denounced it as "like property in slaves, a bold, bare, enormous wrong."

Upon us is the full responsibility for spreading this knowledge during the little time fast lessening before final world disaster comes. For this, however varied our lines of work, we need organization, and we have organization nation-wide in the National Single Tax League, working through a National Committee, whose names as here given are the best guarantee we can give you as to ability and devotion. By the enclosed card you can tell us how much you will give to help the work. In the words of our chosen leader, the National Chairman,—"as a Single Taxer you know that at the root of present conditions the world over is the land question, this as George said, is the lion in the way, and you know that the only way to liberty, democracy and peace, at home and abroad, is by our solution of the land question."

—Committee of the National Single Tax League

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When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied
Henry George

The BULLETIN of the NATIONAL SINGLE TAX LEAGUE

S. DANZIGER, *Editor*

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NOTICE

Will subscribers who have not received the April issue kindly notify us at once? Some copies appear to have gone astray in the mails.

THE SUGGESTED CONFERENCE

Letters favoring the proposed conference keep coming in with an occasional expression of dissent. The matter, together with others, will come before the National Committee, a meeting of which has been called at Washington. The committee will, of course, consider all that has been urged on both sides of the proposal.

FORTY-EIGHTERS FOR SINGLE TAX.

The Los Angeles branch of the Committee of Forty-eight has adopted the following resolutions:

Whereas, The Committee of Forty-eight has for its purpose the destruction of monopoly and the enactment of such laws as will secure the wealth of the country to those who produce it, and

Whereas, The Single Tax Amendment to be voted on in this State next November, if enacted, will throw vast areas of land into use now held by profiteers and speculators,

Be It Resolved, That it is the sense of this organization that the Single Tax would reduce rents, lower the cost of food, and other products, open better opportunities and make a fairer distribution of the wealth produced,

Resolved, That this organization is hereby pledged to support the Single Tax Amendment and recommends its adoption.

"Whenever there are in any country uncultivated lands and unemployed poor it is clear that the laws of property have been so far extended as to violate natural right."—Thomas Jefferson.

A FEDERAL LAND VALUE TAX BILL

The bill for federal taxation of land values, drawn by Jackson H. Ralston and introduced in the House of Representatives by Congressman John Nolan, of California, gives Single Taxers throughout the country an opportunity to call the attention of their Congressman to a plain duty. It is the only revenue measure along rational lines that has so far been introduced.

The bill is not an out and out single tax proposition. It exempts holdings up to $10,000. On all above that it places a tax of one per cent. The exemption, however, will make it possible to determine how much of the opposition, based on alleged consideration for the farmer and small home-owner, is due to honest ignorance and how much is due to cunning hypocrisy.

The constitutional provision for apportionment of direct taxes according to population is surmounted by levying the tax not directly on land values, but on the privilege of land ownership.

Congressman Nolan is prominent in the ranks of the American Federation of Labor. Jackson H. Ralston is the attorney for the Federation. The bill thus has its origin in circles unquestionably favorable to the labor cause. But it is not a class measure by any means. It has the active support of The Committee of Manufacturers and Merchants on Federal Taxation. This wide-awake and progressive organization has grown from a membership of 300 firms in September of 1919, representing business investments of $55,000,000, to 7,100 firms in March of this year representing investments aggregating $1,300,000,000. Headquarters are at 1346 Altgeld street, Chicago. The Executive Committee consists of Otto Cullman, of Chicago; Fenton Lawson, of Cincinnati, and Harry H. Willock, of Pittsburgh.

The committee has issued a booklet, explaining the bill, as well as the defects of the present law.

Of course the bill has drawn plutocratic fire. The Country Gentleman, for instance, the organ, as its title indicates, of rural landlords and mortgage-holders is up in arms against it. Although

the $10,000 exemption destroys the opportunity for successful pretense at misunderstanding concerning the effect on small farmers, the Country Gentleman nevertheless bewails the effect it will have on this class. This is simply another illustration of the truth of Upton Sinclair's contention, that editorial writers of plutocratic papers are not as ignorant or stupid as their writings indicate, but are clever men who do their writing "with their tongues in their cheek."

The Manufacturers' and Merchants' Committee estimates from the last census reports that land values in the United States amount to $130,000,000,000 and industrial values to the same amount. The present revenue law lays a tax on industry of about $4,000,000,000 and on land ownership of about $600,000,000. Of the latter tax none falls on idle land. The Ralston-Nolan bill will relieve industry to the amount of $1,000,000,000 and increase the land value tax by the same amount.

The committee is sending the following announcement to business men:

DO YOU FAVOR A REDUCTION OF 25 PER CENT OF YOUR FEDERAL TAXES?

BUSINESS MEN OF AMERICA:

A BILL to relieve industry of a portion of the intorelable federal tax burden has been introduced into Congress.

THIS BILL—the Ralston-Nolan Bill (H. R. 12397)—proposes to reduce the tax burden on business enterprises about $1,000,000,000, and raise the same revenue by a federal tax of one per cent on the privilege of holding land—urban, agricultural, coal, oil, mineral, timber, waterpower, etc.,—valued (irrespective of improvements) over $10,000.

CONGRESS should pass this bill. Sound economics, good morals, and just government, demand it.

IT IS EXTREMELY UNWISE, in these uncertain times, to **discourage production** by the excessive taxation of thrift and enterprise, and to **encourage non-production** by practically no taxes on the monopoly of land and natural opportunities.

IT IS, MOREOVER, GROSSLY UNFAIR to collect more than **five-sixths** of the federal revenue from productive industry, and less than **one-sixth from the privilege** of land ownership—particularly when both kinds of properties are of equal value! **Between $50,000,0000,000 and $60,000,000,000 worth of vacant lands and idle natural resources pay not one cent of federal tax, either direct or indirect.**

BUSINESS must have relief from the present excessive federal tax load; the privilege of land ownership can well afford and ought to carry its fair and equal share.

IF YOU AGREE with these sentiments, will you not sign the attached post card and return to us?

COMMITTEE OF MANUFACTURERS AND MERCHANTS OF FEDERAL TAXATION (Inc.)
Otto Cullman, Secretary.

A SIGNIFICANT ADMISSION

At the bottom of all social unrest, of all revolutionary propaganda, lies this problem of poverty. If the existing system permits people to starve or freeze, or to go hungry or insufficiently clad, or to fall ill for lack of medical attention or nursing, that is prima facie evidence that the existing system needs to be changed. You will find this theme enlarged upon in every work on socialism that is issued. The communists, the Bolshevists, the I. W. W.'s all harp upon it.—Baltimore Sun (conservative), Feb. 8, 1920.

CALIFORNIA NEWS

(William L. Ross)

The enemies of the single tax in California have been sending to Vancouver and elsewhere trying to get damaging evidence against the single tax where it has been partially applied. The secretary of the Los Angeles Realty Board wrote to Mobile, asking if the single tax had not met with "indifferent success" in Fairhope. The reply was not satisfactory to him or the organization he represented. He was told that many communities in Alabama would adopt the single tax if the State laws permitted.

The Los Angeles Times continues to misrepresent our work. In a column editorial recently it stated again that we are drawing $50,000 a year from the Fels Fund.

John Z. White has filled a number of speaking engagements in San Francisco, Los Angeles, San Diego and other points. His masterly exposition of the single tax and correct principles in general make a favorable impression except with rent profiteers and land speculators.

George A. Briggs, of the Great Adventure League, and C. F. Hunt, of the Single Tax League, are both doing good work in getting signatures to the petitions. R. R. Waterbury is handling the work in the San Francisco district.

James McCleery, of San Francisco, and I, both spoke at the State convention of organized building trades. Both meetings were well attended, and the addresses were enthusiastically received. Labor organizations are showing more interest in the single tax than they have done in former campaigns. The Seamen's Journal, which is very ably edited by Paul Scharrenberg, secretary-treasurer of the State organization of the American Federation of Labor, condemns the paying of ground rents to private landlords instead of reserving it for public use. In an editorial on the "Work and Save" advice—inspired by those who are in the habit of working others, he says in a recent issue: "But like the prodigals they are, American workers insist on paying ground rents to private landlords instead of reserving it together with the rest of the rental value of natural resources for public use. They pay needless tribute in exorbitant prices to holders of other privileges when they might save without inconvenience by abolishing these privileges."

On April 5th, S. C. Graham and I debated the single tax before the Business Women's Civic Club of Los Angeles. Mr. Graham's principal objection to the single tax was that it would virtually make land common property after society had encouraged people to invest their hard-earned savings in it. Mr. Graham is president of one of the large land companies here. He was very fair and courteous in his presentation of his side of the question, and seemed to have little against the single tax except that he thought that fairness called for he compensation of present land

owners in case the single tax were adopted in full. Mr. Graham no doubt is thinking over the single tax, and in time may become a convert.

The Committee of Forty-eight is holding weekly meetings here. The majority of those who attend the meetings are either Single Taxers or are friendly to their proposition. John Z. White spoke at one of the meetings, and delighted the audience with a brilliant and able talk on the single tax.

The high cost of living and especially the rent profiteering now going on here have made large numbers of voters dissatisfied. It is a good year to win. If Single Taxers are enough alive they will have the amendment adopted this time. If money enough can be raised to carry our message to every voter in the State our amendment will be adopted. Four years ago thirty-one per cent of the voters cast their ballots for the single tax. At this time of rapid changes we can overcome the crooked newspaper press and get sixty per cent of the voters if we can get the truth squarely before them. It needs faith, work, hope and cash.

FARMERS AND THE NOLAN BILL

The Pella, Marion county, Iowa Chronicle, the official county paper, is making a good fight in behalf of working farmers against land-speculating interests. These interests seem to be active in the American Farm Bureau Federation, and are trying to line up that organization against the Ralston-Nolan bill. The arguments used are the same appeals to ignorance and prejudice that have been refuted many times. That it is clearly an effort in behalf of big land speculators and monopolists is shown by the appeal to Audubon county farmers, a county that cast less than 3000 votes at the last Presidential election. This appeal states, after giving a brief account of the bill:

> Notice that the bill does not figure in the improvements. What does city land amount to without improvements. What does the small eastern state farms amount to without improvements?
>
> Let is take an illustration of what it would cost a farmer owning a 200 acre farm valued at $300 an acre, which would have a total valuation of $60,000. Take away $10,000 for improvements, leaving $50,000. Then all over $10,000, which would be $40,000, would be taxed at the rate of one per cent or $400 per year or $2 per acre.
>
> There are 2758113.86 acres in Audubon county, and 1672 farmers, which would make an average of 165 acres per farm, valued at $225 per acre.

To this the Pella Chronicle, in its issue of April 15, replies by contrasting the values of city and farm lands, and adds:

> But maybe Iowa farmers are interested in land speculation also! A few of them are, but half of them own no land with which to speculate. Half the remainder own only what they can cultivate without hired help, so cannot be classed among those who will be hard hit by the Nolan bill. The figures quoted above give the average Audubon county form as of 165 acres. We don't know what the figures for Marion county are, but they may be about the same. Everyone knows, however, that some land owners have many hundred acres, while others have only a comparatively small farm of 40, 80 or 100 acres, which are cultivated without hired help. To the community, the latter appears the ideal situation. The large land owner is obliged to have help to cultivate his land, which is now extremely hard to obtain. In fact, we have all read of the danger of reduced production on account of the scarcity of farm hands. This danger would not exist if the farms were no larger than the owner or tenant could cultivate without hired help. It is these large farms that would be hit hardest (so far as farm land is hit at all) by the Nolan bill, and the result will be to discourage large holdings and encourage the smaller ones, the very condition that is to be desired. The large holder of Iowa land who allows production to be decreased this year because of the scarcity of farm help is, soiologically, in the same class as the holder of unimproved city property. Both are holding the land, not for production, but for speculation, and are a liability rather than an asset to their communities.
>
> The American Farm Bureau Federation cannot afford at this time to line up against the Nolan bill. To do so would be to allow itself to be used by the class who obtain their wealth by the sweat of other men's brows to prevent a step toward a true economic reform in our taxation laws. This bill is not a new idea or a sudden impulsive move on the part of a single Congressman, but is the focusing of an idea that has occupied the minds of economists for forty years and more. It is not a thrust at the farmer, but an effort to bring about a system of land tenure that will insure to every family a portion of our common heritage, the earth, instead of allowing it to be monopolized by the Astors and a few others, as at present.

All of which is well stated. Pella and Marion county are fortunate in possessing a paper that present such sound views on important public matters and refutes misleading statements designed to advance private at the expense of public interests.

NEWS AND COMMENT

Warren Worth Bailey is a candidate for the Democratic Congressional nomination in the Johnstown, Pennsylvania, district. His platform "opposes special privileges, stands for the bill of rights, for freedom of the press, against heresy hunting and witch-burning and for real Jeffersonian democracy. He believes in free intercourse with all nations, entangling alliances with none." That is unquestionably good democracy, but whether it is good party democracy is another matter. The Democratic voters of the district will decide that at the primary.

Oliver Erickson, militant Single Taxer, was re-elected to the City Council of Seattle at the recent municipal election in spite of the desperate efforts of the plunderbund to defeat him. In most other cases the plunderbund did succeed in defeating its enemies, but Erickson proved too strong. Although he will be a minority in the Council, his presence in that body will prove embarrassing when various plans come up to give local monopolies an additional amount of other people's earnings.

The Knot-Hole is the title of a bright, new, witty and humorous magazine which admits to having been "conceived in sin and brought forth in

Washington." Its editors are Ernest Greenwood and Hugh Reid, the latter a former secretary of the Chicago Single Tax Club, at present with the Department of Labor. The Knot-Hole is not wholly devoted to fun. It gives one a peep at serious matters. Mark Twain says in one of his works that reformers have an invincible weapon if they only knew it. That weapon is humor, with which it is possible to make every existing wrong appear so ridiculous that no one will care to defend it. That may not be the Knot-Hole's purpose. Its editors deny that they have a "high moral purpose." But it may easily become its accomplishment regardless of purpose.

All Congressmen profess to be eagerly desirous of doing something to reduce the cost of living. But, with few exceptions, they seem even more desirous to put more taxes on industry, continue encouragement of land speculation, boost railroad rates, pass anti-dumping measures lest we get a chance to buy something cheap, and to put a high protective tariff on dyes for fear that the cost of producing textile fabrics may be cut down. In short, they are willing to do anything to break the high cost of living except to interfere with the game of privileged profiteers. That explains why so little has been done.

The frequent statement that "real estate pays most of the taxes" has been subjected to careful scrutiny in Ohio by Alfred H. Henderson, of Cincinnati. There the papers stated that real estate pays 85 per cent of the taxes. Mr. Henderson's investigation developed the following facts:

Total receipts of Ohio State Treasury for fiscal year 1918	$23,695,073.34
Real estate and personal property	3,633,079.15
Excises, franchises, licenses, fees, etc.	20,061,994.21

So real estate pays only a small part of State taxes. Landowners actually pay about five per cent of total.

Total real estate assessments in Ohio	$5,277,179,601
Total personalty assessments in Ohio	3,265,554,559

So real estate pays only about 60 per cent of local taxes. The proportion borne by land value is, of course, very much less.

At least one journalistic upholder of existing conditions has the courage and candor to advocate slavery openly. Says the Concrete Magazine in the April issue in discussing Chinese immigration:

> Every nation—harsh though it may seem—must have its serf class who, in the words of the Scriptures, are "hewers of wood and drawers of water." In the Chinese we have an inexhaustible supply of handworking serfs, and if someone persistently and consistently advocated their admission into this country, our unskilled labor problems would be solved.

It is true. Every country must have its serf class if it would support an unproductive leisure class in luxurious idleness. Some must be compelled to work for less than they produce if others continue to appropriate more than they produce. And if Chinese workers can be forced to work for a smaller share of their product than their white brethren, then the share of the non-producers will be proportionately increased. Lowering of wages of unskilled labor will soon lower wages of skilled labor as well, for it is impossible to maintain a high wage scale for one class of labor with a wide gap between it and the next lower rate. But if the opportunity be taken from one class to live without producing, a serf class will not be needed, and Chinese workers will insist on retaining the full product of their labor as well as other workers. That, however, is an idea that does not seem to have occurred to the Concrete Magazine and would probably be rejected if it did.

"The Single Tax Question Box" is the title of a booklet by Charles Le Baron Goeller, of Union, New York, published by the author. It answers questions frequently encountered by propagandists. It is a work that is likely to be helpful to a Single Taxer. Some questions are answered in an unconventional way. Thus the question "What is the Single Tax" is tersely answered, "The method of raising wages to the full earnings of the workingman." With this Single Taxers will agree. It may well arouse the curiosity and interest of the uninformed also, and thus lead to consultation of more definite and detailed explanations.

THE RALSTON-NOLAN BILL

(H. R. 12397)

A BILL

To provide for the raising of public revenue by a tax upon the privilege of the use and enjoyment of lands of large value.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled. That for the purpose of this Act land is defined to be the surface of the ground, with all easements in, on, and over the same, whether covered by water or not, and including water powers and rights, natural growths, if any, of land, and including wild forests, natural deposits of coal, minerals of all kinds, oils, gases, peats, waters and other substances, and not including improvements the result in whole or in part of the application of labor to land.

Sec. 2. That all persons, firms, associations and corporations owning land in value in excess of $10,000, whether in possession or leased to others, shall be subject to an excise tax upon the privilege of the use and enjoyment of such excess at the rate of 1 per centum. Where land is leased and the value of the lease is in excess of $10,000, such value shall be deducted from consideration in determining the tax to be assessed against the owner, and shall be charged against the lessee. Where the title to land is held in common or by entireties, or in joint tenancies or subject to estates of dower or life estates or otherwise, so that the several ownerships make up the complete legal title and the entire ownership has a value in excess of $10,000, then the several owners shall pay an excise tax based upon their proportionate share in the ownership, and for the purpose of estimating the value of

the proportionate share of those owning estates less than an unqualified fee simple, the Commissioner of Internal Revenue shall establish rules based upon average life expectancy or otherwise as the case may be.

Sec. 3. That it shall be the duty of every owner of any interests in land, including those holding an active trusteeship, held either in fee or in lease, the value of the fee or lease of which is in xcess of $10,000, to report his interest therein before March 1 of each year to the Commissioner of Internal Revenue on blanks to be prepared by him. Such blanks shall contain, among other things, provisions for the following information:

Tracts in which an interest is held and nature and extent of interest, price paid by taxpayer or, if he received the same by gift or inheritance, the amount paid by his predecessor in interest for the entire tract with its improvements, if any; valuation placed upon entire land (or lease or interest herein) by taxpayer; offers received by taxpayer for any parcel of such land or interest therein within the two pervious years; price at which taxpayer within such period has offered land or any part thereof for sale; value of improvements upon land and price at which improvements have been reckoned in any offer of sale; amount spent by taxpayer or, so far as he knows, any other person in making improvements; net price at which owner would be willing to sell land with and without improvements; assessed value of land for all purposes with separate value of improvements if given separately on tax books. Such return shall not be conclusive of the value of the land, but the Commissioner of Internal Revenue shall determine therefrom, and from such other data as he may obtain, the true value of the land holdings of any taxpayer. The returns shall be as of the date of the preceding December 31. But in any proceeding of condemnation or otherwise in which the United States may be concerned, said return may be used as evidence of facts therein stated as of the date of the return.

It shall be the duty of the taxpayer in the event of the sale of all or any part of the land of which he has reported himself the owner, or any assignment of lease thereof within the calendar year in which his report is made, to report to the Commissioner of Internal Revenue the price at which said sale or assignment may have taken place.

Sec. 4. That it shall be the duty of the Commissioner of Internal Revenue on or before the 1st day of June in each year to mail to the taxpayer a statement showing the amount of taxes due and payable by him, but a failure on his part to mail the same or on the part of the taxpayer to receive it, shall not invalidate the assessment or relieve the taxpayer of his duty to pay, such payment in all cases to be made before the 1st day of July following.

In the event that the payment is not made as herein directed, the taxpayer shall be subject to an additional payment of 5 per centum and an additional payment of 1 per centum for each month it shall be delayed, and no conveyance made by him shall be admitted to record of date on or after July 1 of any year, unless he shall have first procured from the Commissioner of Internal Revenue and exhibited to the recording officer a certificate that all taxes under this Act are paid, which certificate may be recorded once for all in the office of the recording officer.

Sec. 5. That in so far as practicable, sections 3173 and 3176 of the Revised Statutes of the United States as amended, and sections 17 and 18 as amended by the Act of October 3, 1917, and sections 19, 20, 21, and 22 of the Act approved September 8, 1916, shall apply to the terms of this Act.

Sec. 6. That the Commissioner of Internal Revenue is authorized to make all rules and regulations necessary to enforce the provisions of this Act.

Sec. 7. That this Act shall apply to the United States, the Philippine Islands, and Porto Rico.

"The beggar in a great city may enjoy many things from which the backwoods farmer is debarred, but that does not prove the condition of the city beggar better than that of the independent farmer."—Henry George.

THE WAY OUT

"Everyone for himself and the common success for us all, and thankful if not for our own at least for the triumph of others."—Clough.

TIMIDITY IS POOR POLICY

(By W. J. Wallace)

During the past few years there has been a very decided improvement among Single Taxers in their method of presenting the single tax. Where formerly its advocates were timid and hesitating, and gave only partial expression to their beliefs, they are now possessed of greater courage. They are more frank and candid. They are more sincere and far more convincing.

They tell how the single tax will make the conditions of life fair between men and will fulfill their hope of social justice, harmony and peace. They have revived the teachings of our great leader that "We must make land common property," and have adopted the slogan which is a condensed expression of his teachings, "the rent of land belongs to the people."

They do not seek to entertain an incredulous public with the proposition that poverty can be cured and justice established by a judicious system of tax exemptions, without diminishing, but very probably increasing, the unjust revenues of land owners.

The tendency to an open expression of our beliefs may not yet be universal but is very marked among those with whom the writer has been most closely connected during the past few years, namely the Single Tax Party organizations of Pennsylvania, New York and New Jersey, now happily increased by several other States.

What they believe to be right political action has been accompanied by a frank and full expression of the teachings of Henry George, both in their political platforms and the public addresses of their speakers.

The initiative campaigns in California have most candidly presented to the voters measures which contain no concession to the interests of land monopoly, and they have been supported by the voters of that State to a degree which has excited the enthusiasm of Single Taxers throughout the world. May they carry the State this fall! Surely no activity can promise a more successful result than the campaign in Californit, and it should receive the support of all its old and new friends.

There is another form of activity which appears to have very special merit, and which was continued for some time under the direction of Mr. E. B. Swinney and Miss Mary B. Ely, which should be revived, namely, single tax lectures to college students. Mr. Robert C. Macauley spent some months in this work. The intellectual training of the students, especially their studies in political economy and their receptive age, should make them highly impressionable to an intellectual, but human, presentation of the subject and their acceptance of the single tax would be likely to have important effects in later years.

There will always be room for choice between the merits of various forms of single tax activity; however, before they can be accepted for choice they should pass under inspection to determine whether they are a true expression of the faith or whether they could the issue through timidity or a conception of expediency.

It is comparatively easy to determine what is right, and it would not be difficult to get together for the right if no question of expediency is permitted to divert us from the truth and to divide our strength.

You may scout and you may hound me, but you cannot get around me,
Not with all your brilliant sophistry and tact.
If you try it I will jar you. Ah, you ask; "Well then who are you?"
I'm the Obvious, the Economic Fact!—Berton Braley.

THE SINGLE TAX PARTY

(By Oliver McKnight)

At your published invitation, I send you my views regarding the holding of National Single Tax Convention. Although if held at any considerable distance from Philadelphia, I cannot hope to be one of the active participants, yet I would favor the holding of such a convention this year, provided, it was held under the auspices of The National Single Tax Party.

I say this because, while I consider much of the work done and the literature distributed by the N. S. T. L. as of great value to the cause, I feel that much of your expended energy is wasted, because you neither fundamentally or practically strive to emphasize the Big Idea included in what is mistakenly dubbed by the heathen—"a scheme of taxation.

You do not, in so far as I can read, lay enough stress on the proposition that "private ownership of land is a bold, bare, enormous wrong," and, that while taxation (so-called) may be the means to right the wrong, restoration of the land is the Big Idea, and that this should be everlastingly preached, even should it drive from your support and contributing list, every one who merely wants his improvements or business freed from taxation, or that merely believes that single tax is a cheaper and easier method of acquiring public revenues. It seems to me, that the League in the position of being on the way, but without any well defined idea of where you want to go, while the party knows what it wants, stands openly and aboveboard for what it wants, appeals for support to the human heart and conscience, rather than to human greed or business interest, but, above all, it offers a plan to the American people to help the single tax cause by doing something they are accustomed to do—vote for what they want.

Up to the present time, Single Taxers, along with the general mass of voters, have not been tumbling over one another in acceptance of this plan, but what else could we expect? Just so long as the mass of voters find their only hope must be placed in the favorable action of some elected representatives of parties who are antagonistic to what they believe a good thing, or so long as we preach "exemption of improvements" to the masses who have no improvements to tax, or, they find known Single Taxers voting the same old ticket as they are in the habit of voting, or, enthusiastically taking up every other cause extant except the single tax, just so long will the masses of mankind look on with indifference or ignorantly oppose a cause which they would gladly support if they understood, or, seen others willing to go to the stake for. Why should not the League become an active participant in the party's progress? What is to be gained by staying without the Party? What prestige will be lost to any of the prominent names included in the League membership, if the general public would read in ther favorite newspaper that these names also appeared in the call for a National Party Convention, and that the owners of these names from henceforth, would consider the single tax as the great moving spring of their existence, the Holy Cross of a New Crusade for Land Restoration and Human Happiness, and that, having "put their hand to the plow, there would be no looking back," but a sure, steady marching forward to that which added fervor to the prayers of Father McGlynn —"the coming of the Kingdom of God on earth." The value of such a "coming over" by the League would work a wonderful transformation in the estimation of the general public, for, even with our poverty and insignificant political prestige, the party has always enjoyed the respect of the masses, but how much more would it be impressed, how much more would it be inclined to accept our, easily understood proposition to destroy private ownership of land—by taking its entire rent for distribution, in one form or another, among those who have created it?

To sum up, would state that the holding of a purely N. S. T. L. Convention would do little good, perhaps positive harm, to the single tax cause, while the holding of a National S. T. Party Convention would do great good, not only in the publicity it would get, but in the enthusiasm and devotion it would inspire in the breasts of Single Taxers. As a proof of this latter phase, let me state that the most enthusiastic party men we have were the hardest to bring into the party fold, but who are now, freed from all entangling alliances, fit to "serve the Lord with gladness."

A MONEY RAISING PLAN

(By E. W. Maxey)

The National Single Tax League, Wilmington, Delaware.

Gentlemen:—The within card which you sent me was received yesterday. I regret that I have not funds enough to go round to all the single tax organizations, but I am not able to contribute to them all. I am going to center on California this year and do for the Great Adventure all I can.

I am going to make a suggestion to you, which I believe if you will carefully consider, will be worth many thousand dollars to the cause. Worth more than all the money I could give if I was to send you all the money I could raise.

I will roughly outline a plan that I have great faith in as a means of raising money and in bringing the land and tax question before the people.

I have got the idea from the Non-Partisan League, and in short it is this: To send out organizers as the league does. Send them into every farm community and organize the working farmers and tenant farmers into a single tax league. Also have another bunch of men organize the tenants and business men of the towns and cities into a league. No end of territory to work in. I would allow the organizers a good commission on the amounts of their collections. I think it a good plan to have a definite sum charged each member as a membership fee. I believe among the tenant farmers and the land-owning and working farmers a fee of from $30.00 to $40.000 can be charged and collected in Nebraska.

My experience in the Non-Partisan League has taught me that before you can get a contribution of any size you must convince your man that the cause you are advocating is just. And when he is convinced, he wants to make a payment large enough to do some good. In two years time the Non-Partisan League raised more than $800,000.00 to fight the grain trust. If the case is presented right, won't men give as much in defense of the home they now have or to secure that home as they will to fight a grain trust? It is all in the presentation of the matter. I saw 27 men give $2,700.00 in less than 27 minutes to fight the grain trust, and this convinced me that we could collect money in the same way if we would personally solicit for it.

Men will pay a good talking solicitor $20 before he would go to the postoffce and buy a fifty-cent money order and mail it to you. A system could be worked out whereby a portion of the money could be used in the county, town or city in which it was raised. We need a large fund, and this is the way to get it. The organizers would make more converts than is little dreamed of now, and we would have the means to keep them in our ranks after we got them there. I have written several men in the Non-Partisan League that did not know that such an organization existed until I approached them. This has also occurred to every other organizer. This theory could be tested out with but little expense. Put, say two or three good talking Single Taxers in the field, agree to pay them $8.00 for each signature. Let the signer agree to pay, say $20, when 500 others had agreed to pay a like amount. To test the thing out, it would not be necessary to secure the 500 names. I presented this plan to Luke North, and we had agreed to meet and work out the details of it, when he was taken ill and died, and I have done nothing more about it. I believe it can be done. I believe a million dollars can be raised in the United States in this way. I believe many thousands of dollars can be

raised from the well-to-do who want single tax, but who have no faith in the slow methods generally employed. I expect to go to California to help what I may this fall. Think this matter over. I think one of the best things of the plan is that it pays its own way and at the same time ought to create an enormous fund for us to do business on. I think it would promise success of the single tax at once, because the organizers would be making new converts from the start and we could have the money to turn out our papers and pay our speakers, and do a thousand things that we cannot now do.

I believe a few men could make this plan work. If Luke North had lived I believe it would now be in operation.

A SAMPLE COLONY

G. I. Colbron in Touchstone Magazine)

"Free Acres," in the Bernardsville hills of New Jersey, has at present about fifty houses. It is incorporated under the Co-operative Act of New Jersey, which prohibits selling for profit. The land is held by the Association and is leased to the residents on perpetual leasehold. None is sold, for the Association has no commercial side.

There are winter as well as summer residents, some substantial houses, and attractive homes, besides bungalows and camps. The roads of the village are well-made the water supply is pumped to the residents from an artesian well. There is an open air theatre, a swimming pool and a tennis court, and space has been reserved for a baseball field, used in war time as a grain field. The village was founded in 1909, and has been running successfully for ten years.

The social life has developed a Folk's Guild, a Dramatic Guild, a Garden Guild, and Arts and Crafts Guild, and on Sunday afternoons meetings are held for the discussion of current topics.

The business of the Association is administered by its lessees, and monthly meetings are held for this purpose. The officers are a Treasurer and a Town Clerk, besides the Chairman of standing committee Roads, Health, Water-supply, Forestry, and Fire protection.

Houses in "Free Acres" are architectural experiments which express a spirit of adventure in home-making. "Free Acres" was an experiment, and is an adventure in itself. It lies in a valley four hundred feet above the sea, not thirty miles from New York, but in rural remoteness it might be a hundred miles away. And in other ways, it is even more remote from the surrounding communities. If you want to build a home in "Free Acres" you can put all your money in the house; you need none for the land. In fact, you are not allowed to indulge in buying, selling or speculating in land within the Association limits. You rent in perpetuity, and cannot be disturbed in your possession except for chronic non-payment of rent. You are your own landlord as it were, and from your land rental, your Treasurer, selected by all the residents, pays the State and County taxes demanded by unenlightened Government, and pays also for your public improvements, such as roads, water supply and the like. This is the principle of the single tax, but the Association is not confined to Single Taxers.

At present, rentals run up to twenty dollars an acre per year at the highest. As the village grows the land rentals will increase, of course, but the benefits come back to the leaseholder in increased public improvements. So you can take your hundred dollars, or your two thousand, or whatever you want to put into a home, and every dollar of it can be spent in the building. Future costs are for upkeep only, as no taxes are levied by the colony on improvements of any kind.

Most of these buildings appeared first as little ones, and week-end camps, and then grew, and grew up comfortable liveable homes. They have set an unique style of their own. But all are most picturesque.

The village is situated between Summit and Plainfield, and the railway station is Berkeley Heights, on the D. L. & W. R. R. For fares, see time table. Time from Hoboken is about one hour. There are eleven trains each way daily.

The distance from the railroad station is nearly two miles. Wagon or jitney can be had.

For any further information, come and see; then apply to AMY MALI HICKS, Town Clerk for Free Acres Association, Studio 9, East 17th Street, New York, N. Y.

Some of the "Free Acres" houses remain in the week-end stage. There is, for instance, the seventy-five dollar "all complete" wooden tent of a well-known New York author and lawyer, and "reformer," who is one of the fathers of the colony. He has recently had it concreted at a cost of thirty dollars, and here he spends frequent holidays and week-ends, winter and summer. The "tent" is big enough to contain a cot, a washstand, a table, a small stove, innumerable shelves, racks and hooks. It has a Dutch door and two windows with wooden shutters that open up and out, affording protection from rain or sun. The concreting has added greatly to its strength and warmth.

In contrast to this is the most carefully planned and highest priced house in the village, the cost of which approximates twenty-five hundred dollars. It is a comfortable all-year-round home, beautifully situated on a little ridge amid tall trees. A big cobblestone fireplace almost fills one end of the living room. A cozy bedroom and bath open from this main room to one side, and to the other is the modern kitchen, so arranged that the mistress can reach everything while standing in front of the stove.

Yet you could get lost in the woods within five minutes' walk of the house, and walk for miles before you would come to another house.

"Free Acres" affords to writers and artists, who desire a retreat for uninterrupted work, a rural home at a minimum cost. A nice frame house 16x16, which will comfortably accommidate three persons, can be built for $400, a bungalow for one person for about $80.

There is no speculation in the plan, neither is there any philanthropy. The land is held by the Association and is leased in perpetuity to the residents subject to a land rent which is fixed annually by the leaseholders, and which is all expended for the taxes on land and buildings, water supply and other public improvements. It is co-operation in land-holding.

MUCH IN A NAME

(By Eben Stillman Doubleday)

By way of introduction,—permit me to state frankly, that this writer is not a Single Taxer, because he is opposed to taxation and knows it to be evil and unnecessary. He is not a member of The Single Tax Party, because he is opposed to Political Parties and knows them to be evil and unnecessary. He joins in the urge **"We demand the collection by** (the peoples) **government, of the rental value of land, in lieu of taxation."** He does not approve the name "The National Single Tax League" for an association opposed to Taxation,—nor a Single Tax Political Party, that states the **truth** of its purpose in the **"We demand,"** etc., etc., that I have quoted above. The writer does not agree with the policy and purposes of organized Political Parties, because they are directly self-interested, organize to concentrate power with which to force conclusions,—and are only a part of the people. I will be true to my honest convictions,—to myself and to you. (Aren't I disagreeable?)

Taxation is wrong and unnecessary, because the peoples's government has an abundant resource of its own. You all, know that I may go,—with the sheriff and the law, levy upon my property in your possession and justly take it to my own use and enjoyment. You know that is not "a tax" nor "a burden" upon your property! You know that "We, the people," may go and levy upon our property in the private possession of those who do not rightfully withhold it, and take it for the use and enjoyment of "We, the People."

And still we continue to propose single tax, multiple tax, revenue tax, personal tax, tariff tax and various forms of TAXATION.

We know that an organized political party, is a self-interested part of the people in defiant attitude to all other parties, seeking power to force conclusions of the public mind, and heedless of the common interests. Yet we go on proposing more political parties. We know that a political party is a "Group-conscious, class-conscious" institution, seeking power to dominate. What more or how different, is "The Communist-Anarchist Political Party of America?" Are the parties not all organized for the purpose of dominating the whole,—with a part?

Humanity, is a Whole. The Autocrat, the Proletarian, Plutocrat, Laborer, singly or in his group, are parts;—selfish parts.

Associations, great and small co-operating helpfully, have all the power of educational propaganda, but no power of coercion. Coercion and the big stick, has never yet persuaded men out from a wrong course or into a right one. Education hardly needs the arts of persuasion, to call mankind into the profitable path of right-doing. When we know the truth, we know that right-doing "Pays!" Pays in the joy of living;—what do we live for?

As an example of the failure of a principle where it is plunged into the vortex of partisanship, recalls the fact that—"Popular Government" has been the Ideal of the best American minds. The populists "organized" a "Peoples Party." It went into the partisan fight for "party power" and was promptly kicked out of life. A peoples government, is easily possible;—a Peoples Party is impossible. How can a part be the whole, or why should a whole people be dominated by part of the people?

All they of good purpose belong to the great comraderie! The world is theirs and is with them. When they isolate themselves, they drop out from the comraderie and the world looks on them suspiciously.

LOOK OUT FOR POLITICAL PICKPOCKETS

One is reminded of the experiment with complementary colours that was carried on for advertising purposes by an English tradesman some years ago. He painted a large, brilliant yellow spot on a billboard, with a legend suggesting that passers-by gaze steadfastly on the spot while counting sixty, then raise their eyes and they would see a red ball hanging in the sky. It was an effective advertisement, and a godsend to the pickpockets of London, who presently arrived by platoons and companies and whole battalions, and plied their trade with vivacious and enthusiastic diligence while their victims had their attention riveted on the red ball. There is probably some kind of moral in this for the electorate, applicable at all times, but especially applicable just before a political campaign. —The Freeman.

THE SOLDIERS' BONUS PROBLEM

There will be for half a century a World War soldiers' vote to be catered to by politicians in Congress. If only we could take the money for the soldiers from the people who have made oodles of money out of the war while the soldiers were fighting, it would be all right. But we won't. We will have to take it from the people generally, including a large number of the soldiers themselves. We might fix it so that the soldiers and everybody can have more opportunity to produce wealth and keep it for themselves, but we won't. The dogs in the manger won't let us. And there you are.—Reedy's Mirror.

"The person who thinks private property in land is right has two masters: His own ignorance and the landowner."—The Probe.

"If chattel slavery be unjust, then is private property in land unjust?"—Henry George.

WHY PRODUCE MORE?

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"When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied"
Henry George

The BULLETIN of the NATIONAL SINGLE TAX LEAGUE

Price $1.00 a year S. DANZIGER, *Editor*

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"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

ANNOUNCEMENT

Single Taxers, who can conveniently do so, will do well to attend the convention of the Committee of Forty-eight at Chicago, on July 10. This convention represents the strongest political movement in the United States that gives a prominent place to the land question in its platform and demands that no land be held out of use for speculation to aid monopoly. To strengthen this movement is to strengthen our own cause. Need more be said?

NATIONAL COMMITTEE MEETING

The National Committee of the National Single Tax League met on call of the secretary, on May 17th, at Washington. The minutes of the meeting follow:

10 A. M. Frederick Howe presiding. Present also Bolton Hall, C. H. Ingersoll, Daniel Kiefer, Frank Stephens and, by invitation, Messrs. Whitaker and Starr, and later, Whitfield, Olney and McGill, and after lunch, Danziger.

The financial report and audit for three months of tentative work were received, discussed at length and approved.

The Fifth Section of the Constitution of the National League was amended to read as follows: "The National Committee shall elect a Chairman, Secretary and Treasurer, each National Committeeman voting the proxies that he holds." The resignation of John S. Codman as Treasurer was accepted with thanks for the services rendered by him, and Chas. Ingersoll was elected Treasurer and Frank Stephens, Secretary.

The Press Bureau being under discussion, the chairman suggested issuing in its stead pamphlets on distinct topics, which should be put into the hands of liberals throughout the country, showing what can be done by legislation of the single tax and printing only pure and unqalified single tax matter.

The appeal and follow-up being under discussion, Mr. Olney suggested that contributors be asked to specify to which of the various single tax activities they wish their money to be devoted, which Mr. Ingersoll thought would be desirable only if we were doing business on a large scale.

Mr. Ingersoll moved that the annual budget should not be less than $15,000. Mr. Whitfield offered as an amendment that it should not be less than $25,000.

The work to be carried on with such a budget being under discussion, it was unanimously voted at the suggestion of the national chairman that the time has come to definitely dedicate ourselves to the single tax movement without concealment and to raise the money for carrying it forward.

The organization of a Speakers' Bureau being under consideration, the secretary was instructed to take the matter up with leading platform speakers known to be favorable to the single tax.

The subject of literature being under discussion, the secretary was instructed to have the printed matter on hand roughly inventoried and as much put out as possible, making a charge for it wherever this can be done, also to print in the Bulletin a list of the literature on hand with prices where possible, and to print a new edition of the tracts, "Thy Kingdom Come" and "The Single Tax, What It Is and Why We Urge It." The secretary was also instructed to take up with Jos. Dana Miller the reprinting of his paper on the Irish Question, and to see those at the Irish headquarters, the Friendly Sons of Ireland and Michael Donohoe.

Work for free trade being under discussion, the letter of Mr. Edmund Evans was read and discussed, and Mr. Ingersoll moved that the National Single Tax League try to take on the publication of the International Free

Trader, which motion was amended to one authorizing Mr. Howe to appoint a committee of three to confer with a like committee from the International Free Trade League, with a view to co-operating in this publication and in rasing the salary of Mr. Elliman as part of the work of the National Single Tax League. The Chair thereupon appointed Messrs. Ingersall and Stephens, with the power to add one to their number.

Mr. Olney then presented his plan for Industrial Tax Exemption, and on motion of Mr. Whitfield, Mr. Olney and his activities were combined with the National Single Tax League.

Mr. Whitaker urged the advisability of issuing at least a couple of timely pamphlets on the housing situation, and on motion suggested by the chairman, Mr. Whitaker was requested to prepare such pamphlets and the secretary was instructed to co-operate with him for its publication and use in every way.

On motion of Mr. Ingersall, a separate committee was authorized, of which Mr. Whitaker is to be chairman, for the agitation of the housing question with a background of the land question and the single tax.

At the suggestion of the chairman, it was moved that the National Single Tax League put itself on record as being the exponent of the single tax pure and simple, and that its literature be written in the spirit in which Henry George wrote, and that its publications, such as the Bulletin and Press Bureau, be conformed to this, which was unanimously adopted.

After adjournment to lunch, the matter of local campaigns being under discussion, Mr. Ingersoll moved that the League act as a medium for advertising local campaigns where they are bona fide, and making them known to Single Taxers through the Bulletin, and opening its columns for presentation of the facts.

On motion of Mr. Stephens, seconded by Mr. Hall, The Great Adventure campaign was given hearty endorsement and a message of approval and support ordered sent to its managers.

The matter of a National Conference and the opinions received from National Committee members relative thereto being under discussion, it was decided that the matter of date and place should be settled by mail later by members of the National Committee.

After Mr. Danziger had spoken at length on the Press Bureau and answered questions in relation to it, it was decided that the Bulletin and Press Bureau should be continued during the latter three months of our tentative work, and inquiries as to the demand for the Press Bureau, enclosing return card, should be made periodically.

In the matter of subsequent appeals, the chairman directed with unanimous approval that such should state that we have definitely abandoned all camouflage and are positively committed to the advocacy of the single tax in its naked truth and fullness.

The vote was then taken on the amendment authorizing a budget not less than $25,000 annually, and it was carried unanimously.

It was decided that a trip across the country should be made by some representative of the committee for the purpose of raising funds.

Mr. Howe being compelled to leave at three o'clock, Mr. Ingersoll took the chair.

Discussion of the place of meeting for the National Conference followed, also discussion of the editorial policy of the "Freeman," of the incidence of land value taxation and of the economic relations of international trade. Adjourned at 4 P. M.

"Give labor a free field and its full earnings; take for the benefit of the whole community that fund which the growth of the community creates, and want and fear of want would be gone."—Henry George.

"Poverty takes away so many means of doing good, and produces so much inability to resist evil, both natural and moral, that it is by all virtuous means to be avoided."—Dr. Johnson.

CALIFORNA NEWS

(By W. L. Ross)

The campaign for securing 100,000 signatures is now on in earnest in California. The usual amount of work fell off considerably on account of the primary election held May 4th. Our most active solicitors have been engaged with work in connection with the election, but now the names are coming in actively again, and we have about half the required number of signatures.

George A. Briggs, of the Great Adventure League, and one of the ablest and most active workers in the State, has opened a Great Adventure office in San Francisco, at 525 Market street. He is devoting all his time to getting signatures to the petition in San Francisco and the entire Bay District, including Oakland, Berkeley and Alameda. Roy R. Waterbury, former campaign manager for the California Single Tax League, had charge of this work, but resigned on May 1st.

About 150 volunteers throughout the State have taken petition blanks to secure signatures, but they do not have the time to devote to the work that the paid circulators do, who make a business of soliciting names, and the result is that nine-tenths of the names must be secured by paid circulators. It takes much time and effort to get in from 90,000 to 100,000 signatures. Only a little over 55,000 valid names are required to have our amendment placed on the ballot, but as a certain number are always thrown out for technical reasons or failure to register, it takes a large surplus to overcome the danger of not having the required number.

We continue to get information from the irrigation districts in Stanislaus county of the splendid effects of the single tax for irrigation purposes as applied to the 80,000 acres of the Modesto District and 80,000 acres of the Oakdale District. The secretaries of these two districts have written us recently that the exemption of improvements from taxation and the taxing of land values has resulted in high-class dwellings and other improvements. They say the system has greatly stimulated development and that land speculators are conspicuous by their absence. The tax rate in one of these districts for irrigation purposes is $5.80 annually on each $100 of land value, and in the other district it is $4.00 annually per $100 of land value.

Mr. Gerrit J. Johnson, who is now at his home in Grand Rapids, expects to be with us again after we get our amendment on the ballot. Mr. Johnson has done much in an unassuming way to make our work successful. He is a democratic, genial and companionable gentleman, and we are always happy when he puts in an appearance at the Great Adventure headquarters.

The Los Angeles Times, of May 10th, had an editorial of more than a column in length, which was one of the finest specimens of bluff, bald

dash and billingsgate ever produced by that disreputable and unscrupulous defender of land profiteers. The fact that the principal owners of the Times have a ranch of over 250,000 acres, on which they pay only a few cents an acre in taxes, shows one of the reasons why the Times editors cannot mention single tax without almost having apoplexy. The Los Angeles Times, the Anti-Single Tax League and the dupes who belong to the class Barnum mentioned when he said the American people liked to be fooled, are harping on what they call the failure of the single tax in Vancouver, yet the Husdon's Bay Company and the Canadian Pacific Railway Company are selling land to thousands of settlers in Western Canada largely because they inform them through advertising that there are no taxes on dwellings and other improvements, and taxes there are collected from land values. The idea is growing more popular in Western Canada.

THE OREGON PROPOSAL

The Oregon single tax measure has received enough signatures to get on the ballot for the November election. The Oregon Single Tax League, of which J. R. Hermann is manager, is making arrangements for an active campaign. The measure has the approval and support of the State Federation of Labor. It is a clearcut proposal to take the entire rental value of land for public use in lieu of all taxes on labor and its products. If adopted it will go into full effect on July 1, 1925, but in the meantime the tax on land values will be the only one authorized.

TEXAS LABOR AWAKE

The Texas State Federation of Labor is earnestly striving to secure for laborers all to which they are entitled. That is evident from the following declaration of policy adopted at its recent meeting. The American Federation of Labor would do well to follow the example.

Whereas, The Texas State Federation of Labor in its Declaration of Principles of many years ago adopted a program to obtain social and economic justice alike for every citizen; and

Whereas, By unremitting effort we have secured the adoption of a notable part of this program, such as "child labor laws," "compulsory education" and "free text books," "the eight-hour day," "equal pay for equal work, regardless of sex," "election of United States Senators by direct vote of the people," and "compensation laws;" and

Whereas, For many years we have stood for "a separate assessment of land values from the values of improvements and other labor products, as a first step towards a more equitable system of taxation, which would relieve Labor of the disproportionate burden which it now bears," and for five years we have demanded Constitutional relief from an iniquitous and unjust tax system; therefore,

Be It Resolved, That we again demand the submission to a vote of the people of an Amendment to the Constitution of the State of Texas exempting all improvements and personal property from taxation, and at the same time the abolition of the Poll Tax, and that the Joint Legislative Committee and the friends of Organized Labor in the Legislature be urged to use their best efforts to secure the adoption of a Joint Resolution calling for the submission of such Amendment to the vote of the people; and

Be It Further Resolved, That copies of this Resolution be sent to every Labor Local in the State with request that its reading be made a special order of business to the end that all Labor men be made familiar with this one pressing need of the hour.

MORE PROGRESS IN MARYLAND

By Charles J. Ogle
Secretary Maryland Tax Reform Association

The recent Legislature made one attempt to solve the housing problem in Maryland by authorizing the County Commissioners of Washington county and the Mayor and Council of Hagerstown to grant a five-year exemption from county and municipal taxation for all housing facilities, homes and dwellings erected in Hagerstown (and elsewhere in Washington county as regards county taxes) on and after the first day of April, 1920.

The Act provides that such exemptions shall only apply to structures which do not exceed a cost of five thousand dollars for one family, although "housing facilities, homes and dwellings for more than one family and with more than one family apartment or suite of rooms shall be exempted within the meaning and purpose af this Act at the rate of five thousand dollars for each family, apartment or suite of rooms." There is to be no exemption of the land upon which such dwellings shall be erected. And the above exemptions must be applied for to be allowed by the appropriate authorities.

The measure, which went into effect June 1st, constitutes the first real attempt to stimulate home building. The 1919 tax rate was 93 cents for Washington county and the municipal rate for Hagerstown was 98 cents. Judging by other sections each of these rates will exceed one dollar for 1920. This means that builders of five thousand dollar homes in Hagerstown are in effect to be offered a bonus of something over a hundred dollars a year for five years, or a total of some five or six hundred dollars, provided, of course, that the county and local authorities avail themselves of the powers conferred upon them by the Legislature. For apartment houses the same offer would be made for each family apartment, so that a building with twelve apartments assessed at sixty thousand dollars would receive an abatementment of something like twelve hundred dollars a year, or a total allowance of six thousand dollars for the five-year period.

This is getting down to brass tacks on the housing situation. If the authorities act promptly and the exemptions are widely advertised, such an inducement will be worth a hundred appeals to

patriotism and any amount of journalistic tom-tom beating about rent-profiteering.

Great building activity not only means a greater supply of homes, but further industrial improvement with increased real estate values.

Elsewhere in Washington county the exemption would apply as to county taxes only. The allowance would amount to about fifty dollars a year on a five thousand dollar house, or a total allowance of two hundred and fifty dollars for the five-year period. A building with twelve apartments, as mentioned above, would receive a total abatement of about three thousand dollars.

Other municipalities in Washington county, however, can put themselves on a par with Hagerstown, or even go it one better as far as the above law is concerned, as a public general law passed in 1916 gives all incorporated towns in Maryland (excepting Baltimore City) virtual home rule in the matter of local taxation.

Under this Act the town authorities have the power to determine what classes of property shall be taxed for local purposes. If their tax rate is limited by the town's charter, the Act gives them the power to raise the rate sufficiently to cover any loss of revenue in case they decide to exempt certain classes of property. A number of towns have taken advantage of these provisions by either wholly or partly exempting all buildings and personal property, and raising their revenues from site values alone.

Such a plan directly encourages building and business activity generally by promising immunity from taxation for all time. Locations become more desirable under these conditions, so that they easily bear the increased taxes.

Old tax methods actually discourage building and make it easier for owners to keep their lots idle than to develop them.

The Washington county plan is good as far as it goes, and its results will be watched with interest by the rest of the State.

SINGLE TAX BY CORRESPONDENCE

A nation-wide letter campaign, along new lines, was one means of propaganda endorsed by the National Committee at its meeting in Washington, D. C., on May 17. The purpose is to send hundreds of thousands of letters to newspapers, leaders in business, politics, labor, farming, etc., not the ordinary circular letters, but letters carrying the full names and addresses of persons written to. The letters will be worded in a personal vein and will close with an appeal for subscriptions for similar letters. On a trial lot of 450 such letters sent out March 4, subscriptions sufficient to mail out over 10,000 additional letters were received. These letters deal with such concrete applications of the principle as "Pittsburgh's graded tax law," the "Houston plan," and the like, as well as bring out the fundamentals of the principle. On the reverse side of the letter is a resume of single tax progress all over the world.

Two sets of letter-heads are to be used in this campaign, those of the National Single Tax League, and those of the "Committee on Industrial Tax Exemption," composed of some fifteen or twenty well-known business men in the movement. People ardently opposed to taxation, single-taxation or otherwise, will be fed tax exemption, and those who would not normally be averse to taxing privilege will be shown the virtues of single tax. In this way it is hoped that business interests can be led to finance a campaign for industrial tax exemption, which is synonymous with single tax at present rates of taxation. It will be remembered that business interests circulated Elbert Hubbard's "A Message to Garcia" by the millions, because it appealed to their somewhat narrow personal interests. Certainly industrial tax exemption should make as strong a selfish appeal, as well as appeal to men's altruistic impulses, when once understood.

This letter campaign will be conducted by Harry W. Olney, as secretary of the committee, Lock Box 663, 11th Street Station, Washington, D. C.

PROGRESS IN ONTARIO

The Farmer-Labor coalition government of Ontario is backing home rule in taxation, the policy long denied the people by successive Liberal and Tory administrations. The present Prime Minister, E. C. Drury, has himself introduced in the Legislature a bill allowing municipalities to remove taxes on improvements, personal property, incomes and business. The bill has, however, objectionable features. Exemptions must be made gradually—no more than 25 per cent in one year. An even more serious defect is the retention of the present provision for municipal suffrage in Eastern Canada, which allows none but ratepayers, so-called, to vote on taxation measures.

HENRY J. CHASE.

The cause, not only in Rhode Island, but throughout the United States, has sustained a severe loss in the death of Henry J. Chase, of Providence. His death was due to an automobile accident. Mr. Chase was an exceptionally able as well as industrious writer. He was moreover an active worker in other ways. In co-operation with Governor Garvin he kept the State stirred up over the tax question, making it one of the hopeful centers of activity. Though death cannot stop progress of work to which such an impetus has been given, nevertheless the presence of one who did so much to create it must long be missed.

"The earth has been given to man as a common stock to labor and live upon."—Thomas Jefferson.

TWO LEGISLATORS' VIEWS

Congressman John M. Baer, of North Dakota, and Senator Robert L. Owen, of Oklahoma, have answered the following questionnaire sent to the more thoughtful members of both branches of Congress:

(1) Do you think that governmental efforts to combat the high cost of living and curb monopolies have so far been of any material benefit to consumers?

A—If so, will you mention the most striking examples of success?

B—If not, do you attribute failure to the kind of attempted remedy or to the method of its application?

(2) Do you think that laws which have a tendency to restrict production may be responsible wholly or in part for the high cost of living?

(3) Do you think that federal and State taxes on commodities tend to restrict production and increase prices?

A—If so, would not the repeal of these taxes and, if possible, substitution of taxes that do not fall on industry be a real measure of relief?

(4)—Could not the situation be further relieved by forcing holders of unused natural resources to put them to their most productive use?

A—As a concrete example of the question will you consider the statement of Mr. George Cushing, of the American Wholesale Coal Association, in the course of a discussion in his official organ, The Black Diamond. Mr. Cushing objected to a proposal to levy taxes on unused coal lands on the ground that it would so stimulate the production of coal as to make coal so cheap that the supply would be wasted. Is this not good affirmative evidence, though otherwise intended, of the efficacy of land value taxation as a means of relieving the high cost of living?

Congressman Baer answers:

(1) May have been in rare cases by publicity given certain cases.

B—No real remedy.

(2) Partly.

(3) The latter.

A—Yes.

(4) Yes.

Senator Owen writes:

The expansion of credits, twenty-six billions of bonds and deposits of twenty billions account for the facilities with which people get money. It diminishes the purchasing power of the dollar.

I enclose an address which I delivered before the Democratic State Convention of Oklahoma, which deals with the factors entering into the high cost of living and some of the things which can be done in the way of relief in answer to your letter.

I have been very friendly to the single tax issue.

Yours respectfully,
ROBERT L. OWEN.

THE COST OF LANDLORDISM

According to the Ministry of Labor on March 26th there were in Scotland 36,706 persons without employment. Here is a country teeming with opportunities for cultivation, building, and improvements, and a people in daily need of such things that labor alone can provide, and thousands stand idle in the market places.—Land and Liberty.

NEWS AND COMMENT

The decision of the United States Supreme Court upholding the Non-Partisan League amendments to the North Dakota Constitution removes all doubt as to the validity, among other measures, of exemption of farm improvements from taxation and the special tax on lands for hail insurance. It was no compliment to the Supreme Court that North Dakota's monopolists hoped it would do such violence to common sense as to decide otherwise.

Scattered here and there through the latest Republican national platform we find references to such matters as high cost of living, profiteering, labor problems, tax reform, housing, etc. But it is clear that those who framed the platform consider these things of minor importance, for they place no special emphasis upon them and offer few concrete suggestions. "Trust us. We'll fix it all right," is in substance all that a great political party, confidently expecting to be intrusted with power, has to say about matters affecting the daily lives of the people far more than the issues it chooses to put first. But no dodging can hide the fact that the party will let the following evils continue unobstructed, predatory privileges that foster extortionate monopolies of all kinds, land speculation that is driving farmers from the farms, is stimulating rent profiteering, producing the high cost of living and is bringing on an industrial depression likely to be the most severe in the nation's history; oppressive taxes of various kinds falling on labor and its products; poverty and all the vice, crime and misery resulting therefrom. The same will be noticeable about the Democratic platform when it appears. But it is not necessary to depend for relief on either. The adoption of a single tax measure in California or Oregon next November will open the way for real relief, and will take all the joy of a party victory from the interests backing the successful presidential candidate.

The assessed value of all taxable land in New York City in 1919 was $4,550,661,000; of improvements, $3,225,148,000; of real estate of corporations, $242,832,000; of special franchises, $409,682,000; and of personal property, $362,413,000. In addition there was real estate exempt from taxation to the amount of $2,249,451,981. There are no official figures stating how much of this exempted property is land value. But assuming the proportion to be the same as taxable property we find it to be $1,216,379,300. Land values outside of real estate of corporations and special franchises total $5,767,040,300. The tax rate varies in different boroughs, but the average is about 24 mills, so that the city takes for public purposes about $99,358,640 of rental value exclusive of the rental value of the land included in

real estate of corporation and special franchises. But for this the selling value of New York City land would be greater by about $1,600,000,000. As it is, about $347,000,000 of rental value escapes taxation. New York labor pays this amount to owners of New York land who are allowed to retain it for their own use. And because they are allowed to retain it, labor must pay about $100,000,000 in municipal taxes, which is, however, a small part of the expense of maintaining landlordism in the city. The greater part consists of wages lost through withholding of land from use, of high cost of living due largely to the same cause, and of all the pleasures of life destroyed by poverty and economic slavery. Private ownership of land is the most expensive institution that a prodigal and wasteful people can maintain. Its removal is the first step necessary to a policy of true thrift.

President Wilson has denounced Congress for taking no steps to reduce the high cost of living. But if Congress had passed the only kind of a measure that would actually accomplish that result would the President have signed it? Would he have approved a measure abolishing the tariff system entirely, establishing absolute free trade, wiping out all internal revenue and excise taxes, repealing the Esch-Cummins act, abolishing private control of public highways and providing that the federal government take all the rental value of land that States and municipalities do not require for their use? Would he have approved a measure that might be reasonably regarded as a step toward this goal? If so, he has a right to denounce congressional neglect. If not, he has merely denounced Congress for failing to do what he would not have permitted to be done.

Argentina has an association for a League of Nations that realizes what is necessary to make of such a league a true force for peace. It advocates a league of those nations that uphold the moral law, the right of self-government, emancipation of economic slaves and abolition of arbitrary force. It further declares that among the principles which will safeguard the interests of all are single tax, free trade and securing of the rental value of land to the State. In other words, the internationalists of Argentine know that the way to abolish war is to remove its economic causes, and place no faith in proposals that sidestep fundamental issues. The headquarters of the league are at Calle Tucuman 854, Buenos Aires.

The dropping from this year's British budget of land value taxes makes complete the surrender of Lloyd George to the plunderbund, or it may be more accurate to say that it completely destroys the illusion that he was ever anything else than a reactionary at heart. Nevertheless Single Taxers have nothing to regret in the action taken. The British tories are merely repeating the stupid blunder of the old Southern slaveholders ,who might have retained possession of their human chattels many years longer than they actually did had they allowed legislation barring slavery from new territory to stand. The land clauses of the budget of 1909 were as weak and timid measures against landlordism as the limitation of slavery south of an arbitrary line was against slavery. The dropping of these taxes is no more an assurance of prolonged life to private ownership of British land than the Dred Scott decision proved to be to ownership of American Negroes.

Warren Worth Bailey was triumphantly nominated for Congress from the Johnstown, Pennsylvania, district at the Democratic primary. Although the district is normally Republican by an overwhelmingly majority, Mr. Bailey carried it twice before and may do so again. He is much more than a mere party nominee. He represents true democratic principles which have thousands of advocates in all parties and but little expression in any dominant one. These are the voters who sent Bailey to Congress in 1910 and 1912. He was a true representative then and is so now. If merit wins, Bailey will be awarded a third term in November.

The Woman's Single Tax Club of Washington, at its Memorial Day outing on May 30, at Riverdale, Maryland, unanimously voted to send to Kate Richards O'Hare, on the occasion of her release from prison, the following telegram of sympathy and congratulation:

> The Woman's Single Tax Club, of Washington, sends congratulations on your release. You have fought a good fight for American freedom, have toiled for it, suffered for it and were ready to die for it. You will be remembered long after those who imprisoned you will be charitably forgotten.

A very progressive report on housing was made to the American Institute of Architects by The Committee on Community Planning. The report gives a brief account of what has been done by the governments of the United States and Canda to relieve congestion. But brief as the account is it is no more brief than the practical accomplishments of the governments named. Concerning these efforts the report states:

> Unfortunately, these efforts have taught us nothing on the questions of land, finance, and management for the very good reason that the face of the government has been set against any study of these questions. As far as can now be seen, the houses will be sold to individuals and the values created by the community itself will ultimately revert to the individual or the speculator.

As to the policy that the Institute itself should pursue the committee offers the following excellent suggestions:

> The committee recommends that in presenting to the public the idea of community planning, a certain definite theory should be expounded. It is not enough to show

pictures of charming houses. It should be taught that to obtain the result, certain changes connected with our ideas on finance and social rights must be effected. Not until industry is organized to produce socially useful goods can there be a real answer to the building problem, but without expressing itself on this question the Institute could perform a great public service in concentrating attention on immediate evils. The public expects its architects to advise it rightly on problems connected with plan and building and while rendering this service, we should fit ourselves to discuss the whole question. In this category, the protection of the value created by the community itself should receive the first consideration. This has been called inaccurately the unearned increment and the faulty definition has largely been the reason why its significance has not been generally comprehended. Increment is not unearned. It is earned, but, to use a bookkeeping expression, we have not credited the asset to the proper account. The neglect to balance it against its creative forces has permitted the impression that it is spontaneous in its origin and its rape is the right of the discoverer. It is the same logic which allows otherwise honest people to appropriate, without a qualm of conscience, the personal belongings forgotten in public conveyances.

We should make it clear that all of the land value created by the community should revert to it. On the other hand, it is no less fitting that the prior rights of the individual to the values he created should receive recognition. The fair adjustment of these claims, conflicting at times, is a matter of judgment and not of principle, and, equitably arrived at will go far toward the solution of the land question. The Institute should urge that laws on taxation should be so formed that land speculation be eliminated. In this connection it should be pointed out that the general progress of recent town planning acts, in this and foreign countries, is along these lines.

Victoria, the capital of British Columbia, one of the Canadian cities that raises all local revenue by taxation of land values only, makes the tax heavy enough to take one-third of the rental value for local expenses. According to a writer in The Great Adventure the system is so satisfactory to the great majority of the people that "any candidate for the City Council would invite defeat if he should openly advocate taxing improvements." During the nine years that the system has been in operation improvements have increased eleven millions to twenty-five millions. This is encouraging. Yet the fact must not be overlooked that landowners are still allowed to retain two-thirds of the rental value of land and consequently retain a strong incentive to hold land at speculative prices. This implies danger of panic and depression. Safety requires that the full rental value be taken.

A dispatch from Chicago to the New York Evening Sun says:

Charles Bestrom, Building Commissioner of Chicago, estimates that 40,000 families are homeless in Chicago. "These people are living in one-room apartments, on fire escapes and on roofs," he said. Bostrom advocated legislation which would levy a heavy tax on vacant property to stimulate building.

ALL THE TRAFFIC WILL BEAR

Coal miners at Tiltonville, Ohio, want to know how much we pay for coal they mined at 60 cents a ton.—Oregon Labor Press.

THE WAY OUT

"Everyone for himself and the common success for us all, and thankful if not for our own at least for the triumph of others."—Clough.

NO CAMOUFLAGE!

(By Socrates D. Wooster)

There is no royal road to the single tax. To get it we must make the people understand thoroughly what we are driving at. If we present it merely as a better method of raising taxes we may succeed, as in Vancouver, in putting over a slight application of the principle. We may get complete exemption of improvements and other labor products and a one or two per cent tax on land values, but that is all the further we will get. Since this will leave much of the rental value in the hands of present owners, land speculation can continue, and finally will come depression, panic and all the other results of land booming.

But if we get the people to understand that private ownership of land is the evil that must be destroyed they won't stop with exemption of improvements and personal property. They will insist on going on until every penny of rental value goes into the public treasury and land titles become empty shells.

All our propaganda matter should state unequivocally that private ownership of land is the cause of poverty, high cost of living and ninety-nine per cent of the other evils of the existing economic system. We should avoid all attempts to conciliate the landholding interest. We should not try to calm it with tales of increased values to result from prosperity caused by a very limited form of single tax. We don't want to stop with such a limited form, and consequently should not solicit support by offering inducements that must disappear as we get closer to our goal.

I believe that most Single Taxers have got over the delusion that there is any hope for progress in the Democratic party. So I won't present any argument to show that party during the past four years has proven itself as much an upholder of fraud and robbery as the party that upholds protection.

I don't think that Single Taxers should confine themselves to talking single tax alone. Single Taxers are thinkers, consequently have ideas on other subjects, and "whatever they have dared to think that should they also say." Henry George let his views be known on practically everything of public interest during his lifetime. He lost none of his prestige by doing so. On the contrary, though that was not his object, he gained friends and suporters by it. Were he alive today he would undoubtedly be cooperating with those demanding release of political prisoners, protesting against deportation of radicals or of any one else, and risking prison himself by denouncing the undemocratic national administration's czarist policies. I am sure he would be exposing the iniquitous Esch-Cummins act and giving aid and encouragement to the Plumb plan. The League of Nations and the peace treaty would be shown by him to be the betrayal that they are of a great trust. And he would not hesitate for fear of angering or alienating anyone. This policy that would be Henry George's is the one that should be the officially declared policy of the single tax movement.

I hope that when we have a national conference, and it cannot be held too soon, it will issue a fearless declaration along these lines. "Let those who will fall back, fall back, let those who will oppose, oppose."

"Justice is a virtue which, if it be not developed in youth, has little chance of ever being developed."—Randolph Bourne.

Kindness in ourselves is the honey that blunts the sting of unkindness in another."—Lander.

ENCOURAGEMENT TO CO-OPERATION

(By Frank W. Garrison)

Like Mr. Snowden's new emphasis on the land question, J. Ramsay MacDonald's book, "Socialism After the War," helps to make easy the co-operation of Single Taxer and Socialist by its interpretation of Socialist philosophy, as will be seen from the following quotations:

"The Socialist State must be a condition of individual liberty, and not merely an authority imposing obedience. Hence the Socialist programme must be so devised that its compulsions, its organization, its communal control shall be of a kind which liberates the individual, protects him from industrial and economic slavery, and makes possible for him an entry into a world of intellectual and spiritual freedom."

"When the soldiers return, they will be able to make claims upon the nation of quite a new kind. Possessions have hitherto been determined by buying and selling; now they can be based upon sacrifice and service. This particularly effects land ownership, the parchments of which have been cancelled by the war. The nation has become the people's inheritance. The gifts of creation, upon which all our trade and commerce rests, have, by all moral right, passed under the ownership of the people, and the justification for legislation imposing special taxation upon rent and special control upon the uses of land cannot be questioned. The fight for the historical thing called Great Britain has gained for the people a right to possess the material thing of the same name." * * *

"The better organization of industry and the increased efficiency of labor will also mean more rent, for no legislation devised by the wit of man can prevent the operation of the economic law of rent. In the impoverished and debt-burdened state of the nation the rent portion of production cannot be allowed to pass into private pockets to maintain a new class of parasitic people or to enrich an old one."

"Thus an old Socialist argument that economic rent must be taken by the State because it is created by circumstances of which the whole community is entitled to take advantage has been enormously enforced by the results and experiences of the war. AND IT IS FUNDAMENTAL."

NOW WILL WE BE GOOD!

I have received the Bulletin of Single Tax game, (and read it). It is the same old hash, and I personally consider it only a piece of a fragment to get justice for the people. Yes, a fragment only—and I do not consider Henry George so wonderful (Even though some people have the nerve to say I look so much like him). I hope that I am a step ahead of that.

Why not try to abolish the system of interest? That would, in my opinion, be a real religious and just reform. That would prevent one class of the people to live upon the fruit of another class; it would put the whole people to work, and just think what fine production we would have. It would prevent one part of humanity from living on unearned money, and the most beautiful part, it would prevent the furthering of desire to live on unearned money. The present system is an evil, and by abolishing the same, the land question would naturally take care of itself. If the people would use the soil as it should be used, no one would want too much. Too much per cent receiving makes too big landowners.

I do not see how you fellows can harp on the same thing. I do not think that you are using the idea to bamboozle the people with. Think over the idea about the abolishments of interest.

CHARLES HAAG, Winnetka, Ill.

We contend that Society best holds together when equal opportunity is accorded all men in the natural resources of this planet.—Rotarian Code of Ethics.

TWO AND TWO MAKE FOUR

(By George A. Briggs)

We pity Self, and pass the buck, instead of analyzing
The facts we meet in daily life. And so, it's not surprising
We have no real solutions for the problems of the day.
To prove it let us view a panorama if we may
Of typical examples of the thing we should deplore
Of folks who may or may not know that two and two make four.

Young Collins was a "wage-slave" and his very soul rebelled
At the "profit-making system" in whose clutches he was held.
He restricted his production. He demanded higher pay.
And his heart was happy only when his boss was in dismay.
Yet he couldn't see why prices of the things he bought should soar.
He acted like he didn't know that two and two make four.

At the Board of Commerce meeting old McMillan was distressed;
The "bolsheviki labor trust" he blamed for all unrest.
He wanted press and pulpit and employers to combine
To humble greedy workingmen with punishment consign.
He said all discontent is Red. He puffed and fumed and swore.
He acted like he didn't know that two and two make four.

On Caswell's corner lots the Oldham office buildings stand.
He doesn't own the buildings but has title to the land.
The rent's a hundred thousand, and as population grows
The Oldham folks will pay him more, as everybody knows.
Mr. Caswell's been a lunatic, locked up eight years or more.
But crazy as he is he knows that two and two make four.

LETTERS

East Alstead, N. H., May 23, 1920.

I have received the recent Bulletin,—good reading. Do not feel competent even to entertain an opinion as to a national convtion this year. I believe the world needs the gospel of single tax as never before,—that Henry George discovered the true starting point and foundation of social justice and that no nation can build an enduring life whose relations to its source of life—the land, is not just.

MARGARET L. CHASE.

New York City, June 2, 1920.

In acknowledging receipt of copy of the minutes of the meeting of May 17th, I want to express my prettiest thanks. I wish I could have been with you. It surely must have been an interesting and stimulating occasion.

The spirit of the meeting as indicated in the minutes satisfies me that the cause is in good hands and able leadership. This is especially evidenced by the resolution as a matter of policy to conduct our entire propaganda upon straightforward lines, eliminating all camouflage. The distinction should always be clearly maintained between educational and political work. In the latter field, I confess that compromise seems to be necessary, but in educational, the full truth should be stated regardless of the tender susceptibilities of the heathen—who would be against us under any circumstances.

BENJAMIN DOBLIN.

"In our tender regard for the vested interests of the few, let us not forget that the rights of the many are in abeyance, and must remain, so long as the earth is monopolized by individuals."—Herbert Spencer.

N. Y. State Library
AUG 11 1920

"When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied"
Henry George

The BULLETIN of the NATIONAL SINGLE TAX LEAGUE

S. DANZIGER, *Editor*

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"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

TO OUR FELLOW WORKERS OF THE NATIONAL SINGLE TAX LEAGUE

Dear Friends of the Common Cause:—

This is the last of the six months of tentative work to renew the activities of the National Single Tax League as by proposal in January authorizing the collection for this purpose of $6,000 in guarantees of $500 from twelve persons or smaller amounts from a larger number.

The financial statement of June 30th shows that of this amount has been collected $3,440, which, with $945 received from other sources and accounts payable of $733, shows as working total of $5,099—about $1,000 a month.

The work done with this, after Frederic C. Howe had been chosen unanimously to be National Chairman, is as follows:

1. The furniture and literature of the League, including thousands of tracts and books, paper bound and cloth, for propaganda have been brought to Wilmington, an office opened and a working force organized.

2. All orders for books and tracts have been filled and the inventory ordered by the National Committee has been begun.

3. An appeal to the Bulletin list of 5,000 has been sent out with returns of $500 in cash in small amounts and $500 in pledges.

4. Every letter or contribution received has been replied to by a personal letter and every contribution by a numbered and duplicate receipt.

5. The Bulletin of the National Single Tax League has been edited by Samuel Danziger, increased to eight pages, and mailed monthly to our working list of 5,000 Single Taxers—in all 25,000 copies.

6. The Press Bureau sheets written by Samuel Danziger have been sent out at an average of 2,000 a week, nearly all of them to newspapers,—in all about 44,000 sheets.

An expensive return card questionnaire as to the use of the Press Bureau has been sent out, the first returns from which are subject to your inspection.

8. Harry W. Olney has been employed, as directed by the National Committee, to travel for the collection of $25,000 for an annual budget.

9. Arrangements have been made as directed by the National Committee by sub-committees from us and from the International Free Trade League to double the size of the Bulletin, from 8 to 16 pages, and reduce overhead and duplication by combining with the International Free Trader.

10. I personally have kept in direct touch with our workers in the East by visiting New York, Philadelphia and Wilmington weekly (attending the weekly meetings in New York of the Executive Committee of 48) and by visiting Baltimore and Washington more than once a month, thus being in direct touch with Messrs. Danziger and Howe.

Now it is necessary to decide at this moment how to go on with our activities at the end of this month.

To go on, we must raise money immediately for further tentative work while Mr. Olney is collecting pledges. The best method I can suggest is another $6,000 to cover six months, in blocks of $500 each from twelve men, payable as before, $100 each for five months, or in smaller amounts from a larger number.

This must be decided now, and an immediate expression of opinion is asked from those interested and guarantee pledges from those who think the work worth going on with.

THE CHICAGO CONFERENCE

The meeting of the Committee of Forty-eight at Chicago with the Labor Party, Non-Partisan League, World War Veterans, National Single Tax League, The Single Tax Party and other organizations came to a disappointing conclusion. It resulted in the formation of the Farmer-Labor Party with a platform much inferior to that of the brief, fundamental and easily grasped declaration of the Committee of Forty-eight. It touches the land question several times and advocates a land value tax in connection with other taxes. But all its references combined fail to deal with the matter as it should be handled. Long as the platform is it does not say as much as the Forty-eighters' three paragraphs. However, there is still an opportunity for all concerned to get together with more satisfactory results. The following comment by Frank Stephens, who was a minority member of the Committee on Resolutions, tells the tale:

> The foolish insistence of a few labor leaders, who now regret it as much as we do, in forcing upon us, by obstinacy in conference and mere numbers in convention, a party name which does not include us and a party platform, half of which we could not honestly approve, has checked us for the moment.
>
> But that cannot be counted a defeat, except as one from which men return with redoubled confidence in the justice of their cause and the ability, devotion and courage of their leaders. Before this first struggle was fully decided against us the planning of the campaign for the next struggle was entered up.

CALIFORNIA NEWS.

(By W. L. Ross)

We have reached the ballot at last. After four and a half months of persistent effort over 90,000 signatures have been secured to our petition. When allowance is made for names that for various reasons are not valid we have enough and to spare.

Now the real battle must begin. Our enemies boast that they will remove us from the map. They are going to exterminate us. They have enough names to their initiative petition to place an amendment before the voters which, if adopted, will make it impossible to get another Single Tax Amendment on the ballot.

We must overcome the ignorance and fear of those who have been deceived by the daily press —the monster that chloroforms its victims while parasites pick their pockets.

We must advertise, hold meetings, distribute literature and get the whole State to discussing the single tax. All this takes money. Thousands of dollars have been spent on the petition, and our funds are low. If you can spare any money, send it along. Your favors of the past have not been forgotten, and we who are at the front will do our best to send you good news in November.

ON THE BALLOT

Single Tax Amendment to be Submitted to California Voters in November

Whereas, Since 1879, Section 2 of Article XVII of the Constitution of the State of California has declared that:

> "The holding of large tracts of land, uncultivated and unimproved, by individuals or corporations, is against the public interest, and should be discouraged by all means not inconsistent with the rights of private property," and

Whereas, The value attaching to land is created by the people and of right belongs to the people, and should be taken in taxes by the community as needed for public purposes,

Therefore, To accomplish that end the people of the State of California do enact as follows:

Article XIII of the Constitution of the State of California is hereby amended by adding to it a new section which shall be numbered Section 15, and shall read as follows:

ARTICLE XIII

Section 15. On and after the first day of January, 1921, the following classes of property shall be exempt from taxation:

All machinery, implements, tools, shipping, manufactured articles, merchandise, moneys, credits, stocks, bonds, motor vehicles and other vehicles, furniture and all other personal property; also planted trees, vines, and crops.

As such exemptions become effective improvement in, on, under, through or over land (other than those exempted), shall be assessed on a basis of valuation and rate not exceeding that of the preceding year, and all other revenues for county, municipal and district purposes shall be levied upon and collected from the value of land.

On and after the first day of January, 1923, all improvements in, on under, through or over land shall be exempt from taxation.

As such exemptions become effective all revenues for county, municipal and district purposes shall be levied upon and collected from the value of land.

On and after the first day of January, 1924, Section 14 of Article XIII of this Constitution (providing a system of State revenue) shall become in-operative and stand repealed hereby, and all public revenues shall thereafter be raised by taxation on the value of land exclusive of improvements thereon or therein.

And the Legislature is hereby authorized and directed to enact appropriate laws for the apportionment and collection and payment to the State of revenues for State purposes, upon such repeal taking effect.

Nothing in this Section shall delay or prevent the collection of taxes levied before any respective exemption herein described becomes effective.

Provided that nothing herein shall be construed to prevent the taxation of privately-owned

public utilities for the use of the public highways.

And provided further that war-veteran, church and college exemptions are not affected by this section.

And provided also that charges for and revenues from publicly-owned public utilities shall not be affected hereby.

All constitutional provisions and laws of the State of California, or any portion of said constitutional provisions and laws, in conflict with this section, or any part of it, are repealed hereby, such repeals to take effect as the provisions of this amendment become effective as above provided.

A DOUBLE LOSS

During the past month the movement has sustained a double loss in the death of James G. Maguire and of William C. Gorgas. Judge Maguire had long been in feeble health, but his mental faculties were clear and undiminished until the last. He passed away on June 20. General Gorgas died on July 5.

James G. Maguire was one of the early California friends and associates of Henry George, and naturally one of the earliest pioneers in the single tax movement. Like Henry George, he was an active force also in other movements not visibly connected with the single tax but making for progress. At the beginning of his political career he led a fight against a powerful political boss and dethroned him. Chosen Superior Judge of San Francisco, he made an exceptionally able record on the bench. In 1892 he was elected to Congress on the Democratic ticket, but let it be known during his campaign that he stood for absolute free trade and the single tax. In 1894 he was re-elected, although that was the year when an industrial depression and President Cleveland's anti-democratic policy brought the party close to annihilation. He was re-elected on the record he made in Congress. He had tried in vain to induce the Democratic majority to stand for some measure of democracy. He offered a single tax amendment to the ill-fated Wilson tariff bill, a bill drawn so as to make a mockery of the party's platform denunciation of protection as a fraud and a robbery. The amendment, if accepted, would have struck at the cause of the depression of that period, revived prosperity and brought credit to the party and administration. But economic ignorance and plutocratic influence were too strong. The amendment received but six votes, two of which were cast by non-Single Taxers. These were Tracy of New York and Harter of Ohio. They recognized the need of some redeeming feature in the bill and had confidence in the ability of the single tax members to furnish it. Besides Maguire, the single tax supporters were Tom L. Johnson, Jerry Simpson and John DeWitt Warner.

Maguire was again re-elected in 1896, this time by an overwhelmingly majority. He was the Populist candidate as well as the nominee of the Democrats. In this Congress the Democratic members displayed their usual wisdom by selecting as their leader Joseph W. Bailey of Texas, the quality of whose democracy was even then evident, although David Graham Phillips had not yet published his series of magazine articles entitled, "The Treason of the Senate." Maguire refused to follow such a leader and, together with a remnant of his party associates, constituted the only real opposition to Mark Hanna's congressional puppets.

In 1898 Maguire was nominated by both Democrats and Populists of California for Governor on a platform, at that time, considered very radical. It demanded the initiative, referendum, recall and home rule in taxation. Had it contained a straight out declaration for the single tax it would have materially helped the candidate's campaign. The interests led by the Southern Pacific railroad were terribly alarmed. Maguire had to be defeated at any cost. The opposition ignored the concrete issues raised in the platform and, misrepresenting the single tax, made that the issue. As the candidate of a party which did not stand for the single tax, Maguire felt himself estopped from meeting the issue as he would have liked. In a fair and open debate he could have made short work of his intellectually lightweight opponent and easily disposed of the deliberate misrepresentations spread. But the party campaign managers would not allow it, and so the fight in behalf of economic and social justice was handicapped. Nevertheless, though this was a year of an enormous nation-wide Republican landslide, Maguire was defeated by only 20,000 plurality. Twelve years later, in 1910, the California Republicans, led by Hiram Johnson, adopted practically all the measures, except home rule in taxation, demanded in Maguire's platform.

Failing health prevented him from again becoming a candidate. But his counsel was eagerly sought in his retirement, and his approval or rejection of a proposed measure or policy weighed heavily. His endorsement of the Great Adventure measures was a great aid in recent California campaigns. He helped to frame the amendment of this year that has just been given a place on the ballot. It is regrettable that he did not live to see its adoption at the polls, but he had the satisfaction to see the movement in California grow from the little group of less than a dozen who met with Henry George to the quarter of a million voters who stood up to be counted for the Great Adventure. He saw enough to be assured of the victory for which, when it comes, a goodly share of the credit will belong to him.

Major-General William C. Gorgas was a soldier, devoted to saving life, not to its destruction. It is not recorded that he was one "who brought renown from red fields of slaughter." The mention of his name does not bring to mind any sanguinary

battle or military victory. It brings to mind victories and achievements far more creditable and glorious. Though officially enrolled in an army of the conventional kind, he was in fact a soldier of the common good. His work was of the kind that all nations honor alike. His victories were so great that all nations rejoice in them alike. Of him Americans may well feel proud.

Due credit has been given General Gorgas for his practical eradication of the once terrible scourge, yellow fever. Due credit has been awarded him for his sanitary work that accomplished this result and made possible the building of the Panama Canal. Of these matters the daily press has given an ample account. But the daily press has said nothing of a greater work on which Gorgas was engaged, the work that he considered the greatest of sanitary measures, the removal from the world of poverty. That the accomplishment of this is essential to the permanence of his other work he missed no occasion to make clear. The abolition of poverty is the measure that he would have instituted, had he been able, in preference to any that he actually applied.

It is fortunate that General Gorgas placed himself on record on this matter. It is well that his views on single tax and sanitation have been published in a pamphlet combined with remarks along similar lines by Professor Lewis J. Johnson of the Massachusetts Institute of Technology. By that means Gorgas dead will continue the work on which the living Gorgas was engaged. Sanitarians and other professional men will regard with respect economic truths when vouched for by one so distinguished. These cannot be brushed aside as the vaporings of a crank.

That General Gorgas was one of the Committee of the National Single Tax League is a fact in which every member may well take pride.

STIRRING UP THE ANIMALS

If introduction of the Ralston-Nolan bill has accomplished nothing more, it has caused discussion, and this alone is worth the effort. Much valuable help in this respect is given by the enemy. Nothing shows more plainly the feeling of insecurity prevailing among land monopolists than the way this bill has aroused them. They can see, even better than Single Taxers, the effect of prolonged and continued agitation. As an example take the following extract from an editorial in the Baltimore Real Estate Board Bulletin of April 30. In spite of its title this paper is not interested in "real estate," but in landed property rights only:

> Will Congress listen to the Single Taxers and pass the Ralston-Nolan Bill? This is a question of grave importance to thousands of real estate owners throughout the entire country. The bill in question provides for a direct Federal tax of one per cent on the value of land held by any individual or corporation in excess of $10,000, including all of the resources of mineral, coal and oil lands, and is purely a single tax measure conceived by a man who has been a single tax agitator in Maryland for many years. * * * The bill in question is drawn after the usual fashion of single tax measures, and is based upon the idiotic theory that land owners ought to be made to pay all of the rent value of their land to the Government in taxes, regardless of whether or not the land produces any rent.
>
> That the bill is aimed at the owners of large and valuable tracts of land is so evident as to need little discussion. In the first place a tract of land must be worth over $10,000 before the tax applies. All improvements are entirely exempted. There are comparatively few home sites that would be reached. In the case of valuable improved business sites the business would have to absorb the tax. In the case of coal, oil and mineral lands the tax would simply be added to the product. The same result would apply to agricultural lands. This would leave only the unimproved business sites and large undeveloped tracts of land which cannot be developed except as the cities grow and expand. This class of land owners would of course be hard hit, as they are already paying an almost prohibitive tax to the State and Municipal Governments, and "unearned increment" has to come along at a rather rapid pace to cover this tax and interest on the investment. While the Single Taxers rave about landlords getting rich from "unearned increment" it is a well known fact that for every man who has grown rich through real estate transactions there are a hundred who have acquired riches through other sources. The Ralston-Nolan Bill is not only an ill-advised measure but one which on one hand will serve to increase the already high cost of living, and on the other hand would impose an unjust tax upon non-productive property. If we must find other sources of income it would seem that the proposed tax on sales would be the most practical and equitable of the two. The Real Estate Board of Baltimore has filed a vigorous protest against the one per cent bill, and has the assurance that at least some of the Maryland Representatives in Congress will oppose its passage.

Will Congress pass the bill? Not if predatory interests can prevent it. The Real Estate Board Bulletin ought to know whether their influence is strong enough to accomplish that result. But whether it passes or not, the bill has already done much good in stirring up discussion and forcing the opposition to make the admissions contained in the Real Estate Board Bulletin's editorial.

We learn from this that the proposed one per cent federal tax will be enough to give a hard blow to the owners of unimproved business sites and of large undeveloped tracts. That is what it is intended to do, and it is convenient to have from the opposition the assurance that it will not fail, even though this assurance is contradicted by the statement that owners of improved and developed lands could add the tax to commodity prices. If the latter statement is true, how will the owners of unimproved tracts be hard hit? These owners would have their choice of two different courses. They might improve their lands, and if the Real Estate Board Bulletin really believes that the tax on improved lands can be added to price of product, it must admit that they could thus escape the tax. Or they might get out of the way and let others do the improving and developing. In either case, production would be increased, and since the Real Estate Board Bulletin says that the tax would be added to the price of commodities, it must believe that increased production

would benefit these landholders. As an organ of landed interests, its duty should lead it, therefore, to uphold the Ralston-Nolan bill.

But, of course, the land speculators' organ is wrong. Increased production must cause reduction of prices. If it would not, then what is the object of this constant urging to "work harder and produce more?" The tax on valuable improved business sites would not increase the prices for services rendered by such businesses because forcing into use of vacant sites would increase competition in these lines. And for the same reason, the tax on coal, oil and mineral lands could not be added to the price of the product. In fact, the official head of the coal operators' association is on record as opposing increased taxation of coal lands for the reason that it would make coal too cheap.

Let the Ralston-Nolan bill be pushed. Landed profiteers may succeed in securing its rejection by this Congress, but they will have to make the fight over again in the next, and in the meantime their help can be relied upon in stimulating fundamental discussion of the land question.

NEWS AND COMMENT

The home rule in taxation bill backed by the Farmer-Labor government of Ontario has passed the Legislature and is now a law. The law is handicapped by the provision limiting voting to so-called "ratepayers." This does not seem to have been the fault of the government. It lacks one or two votes of a clear majority, and had to make some concession to gain support of some "Liberal" members. Even in its defective form it is a great step forward. Ontario Single Taxers have for 30 years appeared before both Liberal and Conservative legislatures asking for this extension of democracy to the cities. Each time their request has been rejected. To the new party belongs the credit and honor of paying something more to the cause of popular government than mere lip-service.

The special session of the North Carolina Legislature, called by Governor Bickett, will be the object of national attention on account of the action it is expected to take on the suffrage amendmen. At the same time there is an additional reason for the session. A revaluation of lands for taxation has just been completed, and the Legislature must fix the tax rate thereunder. The revaluation is something for which Governor Bickett has long been contending as a means of bringing about more equitable taxation. Whether the revaluation is fairer than the old, remains to be seen. At any rate, the Legislature has the opportunity of performing a service for economic as well as for political democracy.

William A. Black is a candidate for renomination and re-election to the Legislature of Texas from San Antonio. No stronger testimonial to the good work done by Mr. Black during his first term can be drawn than the opposition he is encountering from plutocratic interests of his district. As too frequently happens in cases of this kind, the Chamber of Commerce is the convenient tool of these interests.

F. J. Dixon, Manitoba's active and aggressive single tax worker, was re-elected on June 29 to the provincial legislator from Winnipeg as a Labor member. The election in Winnipeg was by the Hare system of proportional representation. The city has ten members. The voter marks his ballot according to choice of candidates, naming his first choice, second choice and so on to tenth choice, if he has so many. In counting, the total number of votes cast is divided by the number of those to be elected plus one. The quotient is the quota or number of votes which a candidate must receive to be elected. When a candidate receives more than the quota the surplus is distributed among the candidates marked thereon for second choice. In this way every party or group strong enough to secure at least one-tenth of the vote is assured representation proportionate to its support. In Winnipeg the total vote cast was 47,427. The quota was 4,312. Dixon's first choice votes numbered 11,586, or nearly three times the quota. The next highest candidate received but 4,386. These two were the only ones elected by first choice votes. Election of the other eight required redistribution of surplus votes. Three years ago Dixon was elected as a Liberal, and the Liberal party swept the province by an overwhelming majority. It proved to be as liberal as the Democratic party in this country is democratic. Dixon insisted on being liberal in fact as well as in name. His adherence to and advocacy of liberal doctrines brought upon him prosecution for "seditious libel" by the Liberal government. He was acquitted although some associates, who had taken a similar stand, were convicted. Now his triumphant re-election shows what the voters of Winnipeg think of the matter. The candidate next to Dixon, who received some 7,000 votes less, is a "Liberal" named Johnson, and no less a personage than the prosecutor who tried to send him to prison. In the final count, four Labor candidates besides Dixon were elected from Winnipeg, and two of these four are political prisoners serving sentences. The Labor party advocates land value taxation as a means of forcing vacant land into use. In the whole province it has elected 12 members. A Farmers party has elected 12 members, the Liberals 22 and the Conservatives 8. In the last Legislature the Liberals had 40 members and the Conservatives 4. The result leaves some doubt as to what party or combine of parties will control, although if all of the "Liberal" members are no more liberal than the present Liberal government a combine with the Conservatives should not be hard.

The single tax party, in convention at Chicago on July 11, nominated Robert C. Macauley, of Philadelphia, for President, and R. W. Barnum, of Cleveland, for Vice-President. The platform makes the following demand:

> Full rental value of the land shall be collected by the government in lieu of all taxes; and all building and other improvements on land, all industry, thrift and enterprise, all wages, salaries, incomes and every product of labor shall be entirely exempt from taxation.

The declaration is a splendid one, and says all that need be said on the leading economic issue. Still it would have been strengthened by reference to the fundamental principles on which the single tax demand is based, and further by showing how these same fundamental principles followed to their logical conclusion furnish the solution for practically every other question which the government must meet. While a propaganda organization may confine itself to one concrete issue, a political party, presumably aiming to put its candidates in public positions wherein they must deal with many problems, must be ready to state definitely before election what its policy will be. To do otherwise is to follow in the footsteps of the Republican and Democratic parties, which wave aside all troublesome questions by saying in effect: "Trust us. We'll attend to that in proper time." Henry George recognized that the single tax is based on the right of a man to himself, and in his political campaigns met every question before the public by an uneqivocal answer in conformity with that principle. This was not only good morals but good politics. It made friends for the single tax among many who could not be interested in an argument bearing directly upon it. However Single Taxers may vote, all are, or ought to be, interested in the campaign that Messrs. Macauley and Barnum will make and hoping for the best possible result to the movement.

Here is news that is news—if it were only true. It is contained in the third paragraph of the Democratic platform adopted at San Francisco as follows:

> It (the Democratic party) declares its adherence to the fundamental progressive principles of social, economic and industrial justice and advance and purposes to resume the great work of translating these principles into effective laws begun and carried far by the Democratic Administration and interrupted only when the war claimed all the national energies for the single task of victory.

If the above is true, then the Democratic party must have been engaged in establishing the single tax, including absolute free trade; revoking all special privileges, including railroad and other public service franchises; and taking a firm position against all existing and proposed legislation in conflict with fundamental rights. It had four years to do this before the entrance of the United States into war. Had it done so there would have been no war. The economic causes of war would have been removed. Had it been sincerely devoted to such principles the war, assuming that it would have come about anyway, would have stimulated the work and not "interrupted" it. A party devoted to the principles mentioned would have put no war taxes on production or consumption so long as a penny of the annual rental value of land remained in private pockets. It would have refrained from doing a long list of things that were done, and done much that was not done. In fact, if William Hohenzollern were to issue from Holland a declaration in favor of democracy and a promise to "resume" his work therefor, it would be no more ridiculous than the quotation from the Democratic platform.

According to the Farmers National Council, the farmers of the United States received for their crops and other products in 1919 the sum of $24,982,000,000, while the cost of production was $31,481,787,000. Thus they produced at a loss of $6,481,787,000. This loss was borne entirely by the farmers' wives and children. The biggest item in the expense account is $13,000,000,000 for the labor of the farmers themselves and their wives and children. The sum is arrived at by figuring a wage of $1,000 a year for each adult. They must have actually received but half that amount. Another large item, which undoubtedly was paid in full, is interest on farm values at six per cent, amounting to $4,674,000,000. This is based on an estimate of $77,900,000,000 for all farm property, of which $53,200,000,000 is land value, or an increase of 90 per cent since 1910. That seems a stiff price to pay for permission to engage in a losing occupation. In addition States and localities took in direct taxes $400,000,000 and the railroads took $600,000,000 in freight charges. It is a pity that the statisticians of the Farmers National Council have not figured how much indirect taxes and monopoly tribute are included in the items of $6,216,000,000 for feeds, $723,000,000 for seed and $250,000,000 for fertilizer. The items seems based on official figures from the Department of Agriculture and the census of 1910, and, if they err at all, err on the side of conservatism. The increase in land values alone shows that the best way to make money out of farming is to exploit the man who does the work. It is no wonder that the working farmer objects and food production has decreased.

Bishop Charles D. Williams, of the Episcopal diocese of Detroit discussed recently with a representative of the Detroit News prominent issues and social problems pressing for settlement. To those who know the Bishop's views it is needless to state that his discussion was along fundamental single tax lines. The following extract from the News' account serves as an example:

> The great cause of the enormous power of capital lies in the ownership of the earth by a comparatively few people, Bishop Williams believes.
>
> "It is from the earth that we get our wealth," said the Bishop. "The landlords of the earth can squeeze us

as they will. I know a stenographer getting $120 a month. Her rent for a small apartment has been increased from $40 to $80 a month. How is she going to live on the balance?"

"The other day an official of the Board of Education said that, as soon as the increased salaries and bonuses were assured teachers, the landlords stepped in, raised rents and absorbed all the benefits. That is the way ownership of land in cities work.

"Take our big industries with their enormous profits. Those profits are not altogether from production. Those industries own natural resources, such as coal mines, oil wells, copper mines, water power sites. They are landlords, owners of the earth. They get a large part of their profits in the role of landlords, not as producers. This could be remedied by taxing the ground, not improvements on the ground; in other words, single tax."

THE WAY OUT

"Everyone for himself and the common success for us all, and thankful if not for our own at least for the triumph of others."—Clough.

FOR PRESIDENT—WHO?

(By Socrates D. Wooster)

In view of what has taken place at Chicago, how should Single Taxers vote? I had hoped to see all radical elements unite on a declaration recognizing the principle of the land for the people, abolition of all special privileges and restoration to the American people of the freedom that the Wilson administration has taken from them. I want to see political prisoners freed, not because I have a personal interest in any, but because so long as one is behind the bars my own freedom is in danger. I had hoped to see a strong movement launched to bring these matters squarely before the people. I had hoped to see some candidate nominated such as Frank P. Walsh, who would mince no words and evade no issue in making his campaign. But these hopes have been dashed to earth, for the present, at least. We are confronted by a condition. How are we to meet it?

Single Taxers are probably through with the Democratic party. They should have been through with it after Grover Cleveland fooled them. But they did give it another chance, and finally, after many years, they get fooled again, far worse than before, by Woodrow Wilson. Henry George was very severe in his comments on Cleveland. I wonder if he could have found words to express properly his condemnation of Wilson. There is a saying that if a man fools me once it is his fault, if he fools me twice it is my fault. The Democratic party has fooled us twice. It is our fault. Let us be careful that it does so no more.

As to the Republican party, we have never trusted it, and there was no reason why we should. There is no reason for trusting it today. It is less dangerous than the Democratic party, however, since it makes little pretense of being anything else than reactionary. If by abandoning the Democratic party we help the Republican party to victory so let it be. A brazen rogue is preferable to a sniveling hypocrite. But there is no reason why we should keep company with either.

We have our choice of three other parties. The Socialists have nominated Eugene V. Debs, the new Farmer-Labor party one, P. Christensen, about whom I know nothing, and the Single Tax party has put up a ticket. Now I am a Single Taxer, and want to vote the way that will help the cause along. Should I vote the single tax ticket? Ordinarily I might say, yes. But I must bear in mind that there is a movement afoot against all radical parties. The interests are trying to squelch free speech and a free press. They want to put in jail all who are a menace to their graft. They have got the Supreme Court to abolish constitutional guarantees and have put men and women in jail for telling the truth about them. So far they have confined themselves to Anarchists, Socialists, Communists and I. W. W.s. But I know that they have no intention to stop there. They don't like the truth when told by a Single Taxer any better than when told by a Socialist. The Single Taxer is more dangerous. He knows more. His logic is invulnerable. He cannot be met in a fair and square manner. Once they feel safe about suppressing the Socialists, then the single tax will be next. In fact, they have Ben Salmon in jail now. I want my vote to count as a protest against the jailing of any man for expressing his opinion whatever that opinion may be. Will it count that way if I vote the single tax ticket? Not unless the candidates make that fact very plain in the course of their campaign. Perhaps they will. At any rate I hope so, not only for their sake but for the sake of the single tax cause and its reputation.

If I don't vote the Single Tax ticket, for whom shall I vote? I must choose between Debs and the Farmer-Labor ticket, unless something better bobs up later. Between the two I choose Debs. His economic platform is as sound as the other and more logical. On the question of civil liberties he stands for a good deal more. He is in jail, a victim of transplanted Kaiserism. A vote for him implies no endorsement of Socialism. It means the same as when the Democrats of Europe vote the Socialist ticket to register, not a demand for Socialism, but a protest against tyranny. So I hold my vote in abeyance. I will cast it for Debs if I must. I will cast it for Macauley if he will let me. How do others feel?

SHOULD WE ATTACK PRIVATE OWNERSHIP?

(By Charles J. Ogle)

Notwithstanding the several declarations by the National Committee and others published in the June Bulletin, for the full and naked advocacy of single tax truths, I am venturing to suggest the inexpediency of continuing to make assaults upon the private ownership of land. In commenting in the Bulletin upon New York conditions, you say "Private ownership of land is the most expensive institution that a prodigal and wasteful people can maintain. Its removal is the first step necessary to a policy of true thrift." Similar statements also occasionally appear in the press bulletins.

My feeling is that such assertions repel the uninitiated by their revolutionary character and provide effective ammunition for our friends, the enemy. The effect upon many of those we are seeking to convert is apt to be similar to the denial of Deity.—something so foreign to their habits of thought that the mind recoils therefrom. Of course we want to break up old habits of thought and start new ones. Nevertheless I believe we may well borrow from the methods of that most effective iconoclast, of whom it was said that "he took down images from their pedestals so reverently that it seemed as if he were doing an act of homage."

Not only are attacks upon private ownership unnecessarily alarming. They are misleading. They suggest land communism or nationalization;—whereas the "simple, yet soverign remedy," proposed by Henry George is merely to appropriate rent by taxation.

We are indebted to the Single Tax Party for an admirably clear and terse slogan: "The rent of land belongs to the people." It seems to me this might be amplified by adding: "To tax anything else is robbery."

A reading of Young's history of the single tax movementment will show the deadly effectiveness with which our opponents used several quotations against private ownership in the Oregon and Denver and Pueblo camgaigns. Professor Young remarks, in commenting on these campaigns that Single Taxers must have often regretted Mr. George's assertion that "the private ownership of land is a bold, bare, enormous wrong like chattel slavery," etc.

The chief use of history is to instruct us. Shall we not take a lesson here?

A PLEA FOR GRADUAL MEASURES

(By F. W. Kringel)

I note in the last issue under the heading, "Progress in Ontario"—"The bill has, however, objectionable features. Exemptions must be made gradually—no more than 25 per cent in one year. An even more serious defect—etc."

I feel satisfied that one stumbling block in the adoption of a land value tax only, is, that the adoption is advocated to take effect too suddenly. Two years ago we in California voted on it. Personals were to be exempt January 1st, 1919; improvements on January 1st, 1920.

This year I am informed it is one year advanced on both items. That is too drastic. As one lady, to whom I was talking single tax, said, we cannot build on all vacant lots all at once, in order to bring in revenue, or properly use them. She was right. China, in devising means to rid its people of the opium habit, did not in one fell swoop forbid the growing of the poppy, but declared that one-tenth of the acerage of the previous year must be reduced and so on for ten years. Ten years should at least be the time for a complete change of the tax system. Every one who had invested in real estate for a profit should at least be able within that time to get back his money value orginally invested.

I wrote the same in substance to the single tax headquarters here two years ago. For some reason they saw fit to extend the time of the single tax's taking effect—if carried—and I hope so—one years farther than formerly. I fully believe it would carry had the change been advocated gradually over a term of ten years.

(The lady quoted by Mr. Kringel needs information. It is probably true that we cannot build on all vacant lots at once. But we can build on, or otherwise improve, all that have value. The value, if not entirely speculative, indicates that some one is ready to build if allowed access. Lots on which no one can build or make any other improvement are valueless lots. The owner of a valueless lot will lose nothing from application of the single tax except an opportunity to palm it off as valuable. We cannot establish justice without destroying the profit of injustice. To delay the single tax for the reasons mentioned by Mr. Kringel means delay in abolshing poverty and relieving its victims. "Every one who has invested in real estate" will not need such an opportunity to get back his investment. "Real estate" means improvements as well as land, and those who have invested in properly improved land have nothing to fear from the single tax. The sooner it comes, the better for them. Those who have invested in vacant land can get back their investment by improving. If they have paid too much for land that is not worth improving the delay would only give them a chance to shift their loss on others.)—Editor of Bulletin.

MONOPOLY LAUGHS AT INCOME TAXES

Here is a curious angle on the taxation question.

It is easy for most of us to agree that a man with an income of a million dollars a year can easily afford to pay three-fourths of it into the United State Treasury. No man needs a million dollars annually for living expenses.

But—

When you slap a tax like that on a man, he looks around for ways to dodge it, and just now rich men are dodging heavy sur-taxes by withdrawing their capital from productive enterprises and investing it in tax-exempt State and municipal bands, and vacant land.

This is robbing business of capital which it sorely needs.

City and State governments, on the other hand, are finding a ready market for their bonds, and are being led into wasteful and unnecessary programs of public expenditure.

You can't tax production without reducing production. —Type Metal Magazine.

THE REASON

(By George A. Briggs)

"A tax," said the professor, "is a shiftable device;
Of anything and everything you buy, it's in the price;
The man who pays the government for taxes, don't you see,
Just adds them to the price of what he sells to you and me.
Consumers then the burdens bear of all our revenue.
'Tis this important fact, of course, that brings it home to you."

The pupils didn't care to hear the pedagogue relate
These economic facts to them. Their fathers paid the freight.
Both revenue and taxes then inclined them all to scoff,
'Till little Mike McGinnis rose to combat with the prof.
Suspecting something up his sleeve, their interest was lifted
When Mike remarked that taxes on the land cannot be shifted.
"Indeed," said the professor, with polite ironic pause;
"Then tell me why our nation doesn't tax it by our laws?"
At this sarcastic question little Mike just merely sniffed.
"I said," he said, "a tax on land's impossible to shoft."
"I heard you," said the other, waxing warm with seeming cause,
"But why do not our Congressmen enact it into laws?"

McGinnis shrugged his shoulders then, as if to say "poor fish,
Apparently the truth is not the answer that you wish."
In actual words, of course, the boy said nothing of the kind;
But neither prof. nor pupils to his impudence were blind.
Thus did the air with highly keyed anticipation teem,
As Mike most imperturbably proceeded with his theme.

"The Theory of Privilege," he said, "may not be true;
It's needed though to clarify my answer sir, to you.
It leads the politician to consider us as sheep,
And here is how it hurts us when consumers are asleep;—
When Congressmen to place and power by plutocrats are lifted,
They place no tax upon the land BECAUSE it can't be shifted."

ANYTHING BUT THE TRUTH

Special to The Probe.

Washington, D. C., March 30.—It has been suggested to the American Publishers' Association that in order to conserve the paper supply, no space be devoted hereafter to publication of deliberate falsehoods. The suggestion has met with no favor.

"That would be carrying conservation to an unreasonable extreme," said the publisher of the New York daily with the largest circulation.

"What are we to publish then?" asked the publisher of the world's biggest newspaper.

"It looks to me like a clever bit of radical propaganda," remarked Washington's biggest proprietor.

"I have always suspected that Noren is scheming to secure a monopoly for The Probe. His endorsement of this greedy suggestion proves it," said the editor of a weekly with 2,000,000 circulation.

"Why not ask us to quit business at once?" remarked the manager of the greatest news-gathering agency.

"A single tax trick," was the terse comment most generally heard.

"Rank treason," said Frank A. Duncey.

"I don't want to be the only publisher left in St. Louis," said William Marion Reedy.

The suggestion was laid on the table by unanimous vote.—The Probe, Pittsburgh.

"To say that capital is the result of abstinence is about as true as to say that life is the result of not destroying oneself."—Francis Minton, M. A.

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'When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied'
Henry George

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"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

NOTICE

An important communication is about to be sent to all members of the League, and to all who ought to be members. It is a communication that calls for a prompt reply of some kind, and this reply should be sent without unnecessary delay. That is one way to be helpful to the movement.

CALIFORNIA NEWS

The filing of 95,000 signatures to our amendment, insuring a place on the ballot, has given a tremendous impetus to the work in the State. A large number of Single Taxers gathered at a dinner in Los Angeles on July 30th, where campaign plans constituted the topic of discussion. George A. Briggs presided. Among the speakers were Professor A. B. Brodeur, R. E. Chadwick, Charles Alexander, Mrs. L. I. Robinson, William F. Lusk, David Woodhead, Edmund Norton, Judge R. L. Hubbard and others.

A suggestion that aroused considerable interest was offered by Mr. Briggs. Instead of big meetings with bands, red fire and other means of making much noise with disproportionate results, Mr. Briggs suggested the carrying out of a plan that has been followed in the initiative and referendum campaign in Illinois. The plan provides for holding of small meetings at the homes of voters friendly to the movement. The meetings will not be attended by the already converted, but by invited friends of the voter at whose home the meeting is held. There the subject will be explained by a competent speaker. A friendly discussion will follow. There will be no temptation to ask catch questions or to give smart answers. It will be a business meeting of citizens to talk over a matter concerning their common welfare. In this way many voters can be reached with practically no expense. And when these voters encounter later the false and misleading statements of the opposition they will know where to go for the information to combat them. As a result of consideration of this plan arrangements have been made for a few meetings of the kind to be followed by many more. We hope to extend the plan throughout the State.

The sudden death of William Marion Reedy, two days before, cast a shadow over the gathering. Mr. Reedy had been in Los Angeles a few days before and was entertained by Mr. and Mrs. W. C. de Mille. All who met him were charmed with his pleasant manner and impressed by his brilliancy. A motion passed unanimously to deputize Mrs. de Mille, the daughter of Henry George, to draw resolutions in Reedy's memory.

OREGON ARGUMENT FILED.

J. R. Hermann, manager of the Oregon Single Tax League, has filed the argument for the amendment in that State. This will be printed in the official pamphlet and mailed to every voter in Oregon.

The argument quotes the paragraph from Progress and Poverty beginning "The simple yet sovereign remedy." It follows this with an excerpt from the recent booklet by Harry H. Willock on "Unused Democracy." It then reproduces Robert Morris's argument for a land tax as a means of forcing land into use. A number of facts and figures are cited bearing on conditions in Oregon, and toward the end appears a quotation from a recent address by William Bouck, master of the Washington State Grange, urging

the single tax for that State. The argument is an excellent one and will be hard for the opposition to meet in a fair and square manner.

The Oregon amendment provides for taking the entire rental value for public use.

THE ANTI'S OBJECTIONS

"Eleven reasons why the amendment should be defeated" is the heading to argument in opposition to the single tax by the "People's Anti-Single Tax League" of California. The eleven reasons are as follows:

1. It would destroy the loan value of real estate. All bonds and mortgages based on land security would be valueless.

2. It would shift one hundred million dollars taxes now collected in this State from corporations, firms, buildings, improvements, personal property of all kinds, and the class best able to pay, to the land owner and the poor man.

3. The farmer and the lot owner would pay all the tax, while the rich man's wealth in money, buildings, improvements, corporation stocks and bonds, personal property of all kinds, and all luxuries, would pay no tax.

4. It would exempt all personal property from taxation on the first day of January, 1921.

5. It would overturn our entire commercial system.

6. It would jeopardize our entire free public school system.

7. It would not result in converting "idle acres" into productive farms. It takes capital to develop a farm. All the idle California farm lands require irrigation. To be productive the land must have water. It costs from fifty to two hundred dollars per acre to develop water, and water cannot be developed on vast areas of these lands. A man must have money to provide living expenses for at least a year, money to build a home, to buy horses and feed, to buy wagons and machinery and tools. If he does not have it, he must borrow it. If his land is single taxed, no one will lend him money. Therefore, the proposal of Single Taxers to confiscate unimproved lands by excessive tax and have them cultivated within a period of several years would be impossible.

8. There are not twenty million, nor five million, acres of privately owned land, all told, uncultivated, that can be cultivated. Three-fourths of the privately owned uncultivated lands are not suitable for agriculture, and can never be cultivated.

9. If you "conscript the idle acres" you must also conscript the idle labor; and there is neither idle arable acres nor idle labor.

10. The effect of such a law would be to exempt from any tax nearly one billion, seven hundred million ($1,700,000,000) dollars of stocks, bonds, buildings, railroads, money, and every similar kind of personal property which now is largely owned by the few rich, resulting in a direct loss in taxes of over one hundred million dollars.

11. A similar amendment was defeated in 1912 by 74,368 majority; in 1914, by 108,016 majority; in 1916, by 316,201 majority; in 1918, by 242,246 majority.

Is this the best that the league can do? Or is it only making a pretense at argument while relying on other methods. The replies to these objections are practically self-evident but consider them seriously nevertheless.

1. The argument must be presented to influence the financial genius who buys needless jewelry so that he may have something to pawn when he gets hard up. Others can see that it would be better to have the ready cash available for such an emergency without need of negotiating a loan. Those who hold bonds and mortgages based on unimproved land values only can realize on these securities today by taking from the man who improves the land a part of his earnings, and in no other way. In whose interest does the league demand that there be no interference with this parasitic opportunity? Not in the public interest, surely? Not in the interest of the producer? Under the single tax, those who hold such bonds and mortgages can go on this land and get their money back by making it productive. If they do not want to do that they have no just cause for complaint if they must get out of the way of others who want to work. Those who have loaned on improvements will find their investments more desirable as a result of exemption from taxation.

2. Not true as regards all corporations and firms. The Southern Pacific Railway Company, for instance, is a corporation that would pay considerably more taxes. It is one of the landowners in whose interest the league pleads. Miller and Lux is a firm that is in the same boat. The corporations and firms that would benefit are those whose income comes principally from useful service and have more to gain than lose from abolition of predatory practices. The single tax would shift taxation from producers, who are honestly entitled to all they get, to the landowner, who is not entitled to the rental value of his bare land. The league's remark about shifting taxes "to the landowner and the poor man" is merely intended to convey to the ignorant and uninformed the absolutely false impression that a tax is to be levied on the poor as well as on land values.

3. If this were true the backers of the Anti-Single Tax League would be ardent Single Taxers. The Los Angeles Times and other organs of plutocracy would be advocating it as enthusiastically as they are now bitterly opposing. Moreover it flatly contradicts objection Number 1. There we read "All bonds and mortgages based on land security would be valueless!" Here we are told "corporation stocks and bonds * * * would pay no tax." Does the league believe that most of these stocks and bonds are based to a greater or less extent on land security or does it not? If it does so believe, why does it say that the rich man's wealth in stocks and bonds would pay no tax? If it does not so believe, how does it happen to say that all bonds based on land security would be valueless? The fact is that most great fortunes are based on land values. The owners of these fortunes can get off more cheaply by paying taxes on personal property—a large part of which can be concealed—and on improvements—the value of which can be misrepresented—then by paying on land values alone, since land can not be concealed and its value is more easily ascertained. It should be needless to mention a fact so well known that the most valuable lands are in the cities, mines and railroad rights of way. Consequently the

assertion about the farmer paying the tax is too barefaced to call for further notice.

4. True, and a very strong point in favor of the measure. All tangible personal property is produced by labor. It is justly the property of the producer or of one to whom the producer has conveyed it. A tax upon it deprives the producer of a part of his product. Like all taxes on labor, it is unfair. Moreover it tends to discourage production and is inexpedient as well as unjust. Intangible personal property, such as stocks and bonds, will be affected to the extent it should be affected by the tax on land values. The league admits that in its first objection.

5. A mere assertion unsupported by evidence or argument. It is as ridiculous as untrue, and is, moreover, a libel on the commercial system. It is ridiculous and untrue that a system based on performance of useful service would be overturned or affected otherwise than beneficially by removal of tax burdens from useful service and by elimination of an interest that preys upon it. It is a libel on the commercial system because it implies that it is not based on useful serve but depends for existence on a predatory institution.

6. Another assertion equally untrue, ridiculous, libelous and unaccompanied by evidence.

7. Here again speaks the genius who buys jewelry to pawn. He thinks the way to finance development of a farm is to put a lot of money into idle land and then borrow back at current rates of interest a part of this money for development. That is, to be sure, the method that must frequently be followed today and explains much of the decline in agriculture. It should be obvious, even to the Anti-Single Tax League, that if the farm land could be secured without sinking of money in its purchase the farmer would not need to borrow for development. All capital now needed to buy land would be available for the other purposes mentioned without payment of interest.

8. Then why this alarm? If the idle land cannot be cultivated nor put to any other productive use, it must be absolutely valueless and would not be taxed under the single tax. Or is the remark about impossibility of cultivation intended to draw attention from some other possible productive use? Even if there should be but five million or but one million idle acres of arable land that some one wants to use withheld from use why should they not be forced into use?

9. Again. Why the alarm? If there are no idle acres then no one is going to be hurt. And even if there are idle acres, if there is no idle labor ready to go upon them voluntarily as soon as access is given, then the idle acres must have no value and would not be taxed anyway. In no case is it necessary or desirable to conscript labor. It is only for willing labor that idle acres need be conscripted. The owners are welcome to have the acres and keep them idle as long as no one wants to use them.

10. Every paper in California controlled by the interests which the Anti-Single Tax League says would be exempt fought tooth and nail against every single tax amendment including the pending one. The answers to objections 1 and 3 apply here.

11. No similar amendment was submitted in 1912 or 1914, and consequently was not defeated in either year. The amendments of 1916 and 1918 were defeated through lavish use of money by the very interests that the Anti-Single Tax League says would benefit by its adoption. The people were misinformed by the newspapers controlled by these interests. But regardless of former election results and the cause therefor, there is no reason why the people should not correct this year the mistake they made in other years. The pending amendment gives them the chance. The Anti-Single Tax League would tie them hand and foot so that predatory interests may continue to prey in peace.

SINGLE TAX ARGUMENTS BY AN ANTI

According to John S. Chambers, State Controller of California, there is not the slightest excuse for any tax in that State other than on land values. It is due Mr. Chambers to explain that he has not intentionally let this fact become known. On the contrary, it was with a very different object that he published certain figures in a leaflet entitled "Single Tax in a Nutshell." But with that we are not concerned. The essential thing is what his figures show.

Mr. Chambers says that the assessed land value of California aside from improvements is $2,052,285,336. Improvements amount to $839,546,528, and personal property, $991,191,630. The total is $3,883,023,494. Mr. Chambers says further:

> This does not include the holdings of railroads as assessed by the State Board of Equalization.

In other words, we have Mr. Chamber's assurance that, exclusive of the holdings of the biggest land monopolists, land values aggregate over two billions. From all taxation sources, says Mr. Chambers, the revenue derived last year was $120,893,551.31. His assessment figures show that more than half of this sum or about $61,000,000 must have been obtained from land values aside from the values of railroad holdings, and that after paying this sum the selling value of these lands still amounted to more than two billions, so that there remained an untaxed rental value of $120,000,000, figuring at six per cent. If there were added to this, as there should be, the rental value of railroad rights of way and other land holdings, it is easy to see that California land values are more than ample to furnish all needed revenue even assuming that there has been no under-assessment.

Mr. Chambers also shows that the taxation of improvements, or even the fear that improve-

ments will be taxed, paralyzes industry. Once again fairness to Mr. Chambers requires an explanation. He did not intend to impart such information. He was trying to give what is undoubtedly a wrong impression of affairs in British Columbia. Lacking full information, he reported half-truths. Nevertheless he made clear that it is poor policy to tax improvements, for he said:

> They refused to erect buildings, because they realized after watching developments, that the various city governments in time would be compelled to resort to the taxation of improvements.

In other words, had the citizens of British Columbia been given some guarantee that improvements would never be taxed, some such assurance, for instance, as the pending single tax amendment in California, buildings would have been erected in spite of the drawback of war conditions, and there would have been no housing shortage in any of the cities. But the trouble, which Mr. Chambers does not mention, was that the representatives of landed interests in the Dominion parliament had determined to force taxation of improvements upon the cities. Commissioners were appointed with power to overrule the popular will, and these carried out the desires of the interests. This must have the expected development which had so paralyzing an effect.

It does not detract from the value of the facts made clear by Mr. Chambers that he was writing, not consciously in the single tax interest, but for the Anti-Single Tax League.

WHAT AILS CALIFORNIA BANKS?

Banks are supposed to lend money in ways helpful to industry, and no doubt most of them do. But if we are to believe Mr. L. H. Roseberry, vice-president of the Security Trust and Savings Bank of Los Angeles, such is not the practice of California banks. According to Mr. Roseberry, the money of his depositors has been put out in ways that make them partners with interests that prey upon industry, so that leglislation to relieve industry from burdensome taxation and from exactions of speculative monopolists will be disastrous to the banks. That is the real meaning of a leaflet issued by Mr. Roseberry, "The Dangers of Single Tax to Bank Depositors," and designed to urge depositors to vote against the pending single tax measure.

If Mr. Roseberry's bank had made loans to merchants and manufacturers to help them carry on their businesses it would be to his depositors' interest to relieve these industries from taxes on their buildings, machinery, stock on hand, raw material and similar property. If it had made loans to builders of homes the depositors would be made more secure by legislation exempting houses and household goods from taxation. If he had loaned to working farmers, untaxing of farm improvements would make the loans safer. If business men, farmers and homeseekers in seeking sites for business and for homes were not subjected to the exactions of land speculators they would have less trouble in meeting notes when due and bank depositors would have less cause to grow nervous about the condition of their banks.

But Mr. Roseberry tells his depositors that their money is out with speculators and land monopolists that are holding up business and homebuilding and preying on industry generally. He does not state it as baldly as that, but that is what it means. He tells them that their money is loaned on land secured obligations. He tells them that the single tax would depress the value of this security, from which it is evident that the security is unimproved land held out of use in order to exact exorbitant prices from possible users. If the loans were made on land properly used, the increase in prosperity of the industries thereon would make it better security than before even though the selling value of the site will be eliminated. And if Mr. Roseberry's bank were managed as an aid to productive enterprise that is the kind of loans his bank would now be carrying. In that case he should urge his depositors to help carry the single tax amendment. Since he actually tells them otherwise, it looks as though the funds have been otherwise used.

Well, when a depositor is told by his banker that his money has been devoted to the aid of a predatory interest, he has one of two courses open to him. He can withdraw his deposit and put it where it will be used to help industry instead of speculators. Or he can leave it and take chances on the people voting the predatory interest out of existence. But if the banking laws of California allow loans to be made to such interests, while farmers, business men and homebuilders are hampered in credit facilities, there is additional reason for California voters to tax the land monopolist to death.

While Mr. Roseberry is warning California bank depositors against the single tax, it would be well to consider what two of the strongest banks of the State of Washington have to say about the same matter. These two banks are the Old National Bank and the Union Trust Company of Spokane. They say in a monthly periodical, "The Pass Book," issued by them in discussion of the housing question:

> "If the taxes were taken off houses and placed on land values, there would be more houses and lower rentals, even at the present building prices.
>
> "This would have the effect of doubling the incentive to build houses.
>
> "In the first place, an investor would not be 'fined'—taxed—for his enterprise.
>
> "In the second place, an increased tax on land values would force more land into use—put houses on vacant lots.
>
> "The holders of vacant land would find it wise to build on their holdings in order to pay the tax. If the holder of vacant land could not afford to build on his holdings, he would be forced to sell to one who could.
>
> "This would, in time, have a tendency to force the vacant land on the market at lower prices, so that more

money could go into buildings and without requiring so large an investment in land."

In other words, these two banks want their depositors to understand that it is to their interest to have the vacant land speculator taxed out and the improver given a chance. If that is true in Washington why not in California?

WILLIAM MARION REEDY

Another severe loss to the movement and the National Single Tax League must be recorded. William Marion Reedy, the brilliant and jovial editor of Reedy's Mirror, has gone. He died at San Francisco on July 28 of angina pectoris. There are few Single Taxers who are unfamiliar with his writings. The Mirror is one of the greatest publications that reflect credit on our movement. Reedy combined with a powerful intellect the ability to make serious subjects clear and entertaining. No one reading his single tax arguments would consider the single tax a dry topic or a difficult one to understand. Those whose privilege it has been to meet him personally to talk with him or to hear him address a public gathering could not but realize that they were in the presence of a master mind. The published tributes to his memory are many, and are well deserved. They come from friends and publications from coast to coast, and almost any one selected at random will tell what manner of man he was. The following from the Fort Worth (Texas) Record, republished in the memorial edition of Reedy's Mirror, will serve:

> Millionaires were his friends, but he fought for the underdog; banks were his cronies, but he battled for the rights of man; scholars were his chums, but he had a vision that bookreading does not acquire. Men said of him that his life was a failure, that he had not taken advantage of his great gifts, that he tossed his pearls before swine, that he should have been the editor of a great daily newspaper, as his friend and benefactor was for years and years, but Reedy never brooked discipline; he never bowed to shallow conventionalities; he never kowtowed to insolent opulence; he never courted veneered authority. He never bent a crooked knee that thrift might follow fawning.

NEWS AND COMMENT

William Black was triumphantly renominated for the Lower House of the Texas Legislature from San Antonio at the Democratic primary. His election is assured. He had the support of organized labor and the opposition of organized plunder.

Judge Arthur G. Wray, Single Taxer, is the nominee for Governor of Nebraska, of an independent coalition including the Farmers' Non-Partisan League, the Railroad Brotherhoods, the American Federation of Labor and other progressive elements of both Republican and Democratic parties. Of course he must meet the usual plunderbund opposition. There is the same misrepresentation of his attitude among the farmers that anti-Single Taxers everywhere apparently consider essential to their stand. Judge Wray has been for many years active in progressive political movements, and has done much to spread single tax doctrine throughout the State.

The renomination of Robert Crosser for Congress at the Democratic primary in Cleveland is good news. Mr. Crosser, during the several terms he served in Congress, worked actively and aggressively for the single tax and all related principles. His stand on all matters before Congress was precisely what must be the stand of a consistent upholder of Henry George's fundamental doctrines. Naturally this brought upon him the wrath of the plunderbund, of the war profiteers and patrioteers, and of the Administration. He was defeated for renomination in 1918 on the face of the returns. There were circumstances connected with these returns which make it morally certain that Crosser was honestly entitled to the nomination. But the crime could not be prevented, and the people of Cleveland were robbed of their right to a democratic representative. The nomination went to a politician of the rubber stamp variety. This year the combination of anti-democratic forces was unable to prevent his renomination. His election is desirable, not only in the interest of the people of his Cleveland district, but for the cause of true democracy everywhere.

A statement that is being circulated in California is as follows:

> America has risen in one hundred and twenty-five years from an obscure province to be the mightiest nation in the world. Why? Because in the beginning land laws were enacted that made it possible for every citizen to become a land owner. He could secure a tract of land and receive a government patent that guaranteed his title to him, his heirs and assigns forever. This makes every man and woman who has a piece of land a patriot, ready to lay down their lives for their homes and their country.

From this it follows that it is a bad thing for a country if all land worth having is privately owned so that increasing population may not live or work anywhere without making terms with the owners. It is bad to have conditions so that a large amount of land is withheld from use causing shortage of production, high cost of living, congestion of population, and a long train of other evils. It is bad to maintain a system that makes it impossible for the majority of people to be homeowners and tends to make a constantly increasing proportion of the people rackrented tenants of private landlords. In short, the statement is a condemnation of the prevailing land system and an argument for a change that will again make it possible for homeless ones to obtain homes on unused lands regardless of the opposition or consent of some alleged landowner. Cali-

fornia Single Taxers may see fit to quote it in arguing for the pending amendment, even though its author is E. P. Clark, president of the Anti-Single Tax League, who puts it forth as an argument against the measure.

The Town Council of Johannesburg, Union of South Africa, has imposed a tax rate of seven pence on the pound on land values for local purposes and exempted improvements. The revenue expected is 427,500 pounds. The assessment is as follows:

Land values	14,565,986 pounds
Improvement values	19,792,403 pounds

Other towns in the Transvaal that tax land values only are Alberton, Benoni, Boksburg, Germiston and Mylstrom.

The Single Tax League of South Australia reports the following municipalities in that State which levy on land values only for local purposes:

Municipality	Unimp. Value	Rate in £	Amt. Levied
Port Adelaide	£1,548,000	6d.	£38,700 0 0
Thebarton	334,447	5½d.	7,664 8 1
Glenelg	410,152	3⅝d.	6,195 0 0
St. Peters	391,632	4d.	6,527 4 0
Hindmarsh	275,885	6d.	6,897 2 6
Moonta	29,400	10d.	1,225 0 0
Quorn	11,451	14d.	668 0 0
Port Augusta	81,439	6d.	2,035 19 5
Mount Gambier	233,220	4d.	3,887 0 0
Peterborough	37,314	10d.	1,554 15 0
Gawler	51,698	8d.	1,723 0 0
Yorketown	14,499	3¼d.	196 6 10
Port Pirie	391,600	*	9,430 2 1

* In Port Pirie a rate of 5½d. in the £ is levied in the two inner wards, about one-half the assessment. In the two outer wards a rate of 6⅛d. in the £ levied.

The Republican and Democratic presidential candidates agree in their desire to get rid of the excess profits tax. They also agree that the substitute must be something that hits the consumer a little harder, although neither admits it. Senator Harding wants to substitute a tariff tax. He claims that the consumer does not pay it and that the tariff does not increase the price of the taxed commodity. In other words he repeats in a different form the argument that made McKinley ridiculous, "the foreigner pays the tax." Governor Cox's proposed substitute is a tax on the gross proceeds of every business above a certain amount. He does not think the business man will pass it on to the consumer, which indicates that he has done no thinking at all. Intellectually, there is no difference between the statesman who says that the foreigner pays the tax and the one who says that the business man pays it. Both Cox and Harding know about the Ralston-Nolan bill pending in Congress. Both can easily learn, if they do not already know, that this bill provides a method of raising revenue that will not increase the burdens of the consumer. Why does neither advocate that measure? Perhaps the single tax poet, George A. Briggs, has put the reason in the mouth of his hero, "Mike McGinnis:"

"They place no tax upon the land because it can't be shifted."

HENRY GEORGE CELEBRATION

Arden, Delaware, the Single Tax colony will celebrate Henry George Day with a public meeting. The speakers are still to be announced. That there will be similar celebrations in many other places is beyond doubt.

THE WAY OUT

"Everyone for himself and the common success for us all, and thankful if not for our own at least for the triumph of others."—Clough.

THE STRAIGHT ROAD THE SHORTEST

(By Daniel Kiefer)

I am surprised to read Mr. Ogle's protest against attacks on private ownership of land. He bases his protest on grounds of expediency, but experience refutes him. A victory won by pussyfoot methods will not stay won. Pueblo, Colorado, furnishes one instance of this, the Oregon result of 1910 with its reversal in 1912 another, and more can be found in western Canada.

No matter how a measure may be drawn, the opposition is sure to bring up the objection that the ultimate aim is to abolish private property in land. For evidence they need but quote Henry George. The wrong way to meet this opposition is to dodge the issue, to deny that property in land is involved in the discussion or to repudiate Henry George. The right way is to challenge the opposition to fair and open discussion of the merits of making land private property. Mr. Ogle has forgotten that the policy he advocates was followed in the campaigns concerning which he quotes Professor Young, and in other campaigns. He has forgotten the unsatisfactory results at the polls.

Where single tax victories have stayed won is where the doctrines preached by Henry George have been pushed vigorously without evasion or apology. This is true of Australia and New Zealand.

In fact, why should an advocate of private ownership of land favor the single tax as a fiscal reform? If he honestly believes that the public interest requires private ownership, if he honestly believes its abolition to be an evil, why should he not conclude it better to retain a bad tax system under which landownership will be safe in preference to a good system that menaces it? Why should he be reassured by the information that single tax will not interfere with titles, but will only take for public use the rental value? Even if Henry George had not shown that that is taking the kernel and leaving the shell, he should be able to see that much.

Professor Young, whose history Mr. Ogle quotes, is not a Single Taxer. Consequently he does not see the opportunity that was overlooked when the opposition gave Single Taxers a chance to force discussion of the fundamental issue. It has been said of Grover Cleveland that he regretted the forcing into the Democratic platform in 1892 of Tom Johnson's unequivocal denunciation of protection. Professor Young puts some Single Taxers in undesirable company when he says they must have regretted George's unequivocal denunciation of a far greater robbery and fraud.

Concerning the presidential campaign I agree with Socrates D. Wooster. I may vote for Debs, although I am no more a Socialist than I am a Protectionist. Debs

is in jail because he advocated the principle underlying the single tax, that every man has the right to ownership of himself. He denied the right of the United States government to infringe on this right, as I am sure Henry George would have done. He has been imprisoned by a Democratic administration. A vote for Cox is consequently a vote approving the most outrageous assault on liberty in American history. The Republican party is less guilty, but only because less responsible. The Single Tax party candidate is apparently indifferent. The Farmer-Labor candidate, to his honor be it said, is earnestly and vigorously protesting. He realizes the importance of protecting the fundamental rights which must be understood and defended by a true champion of the single tax. Like Henry George, he insists that liberty be fully trusted. A vote for him will not be a vote misplaced, although not as emphatic as one for Debs.

IMPORTANCE OF CLEAR STATEMENTS

(By N. A. Vyne)

I believe Mr. Charles J. Ogle is right in his statement that the ordinary person is usually misled by the way the single tax principal is stated. The ordinary man gets the idea that the present high speculative rent is meant. Rent of land means to them that the State will take as much as the landlord does for an improved farm. They can not be blamed for so understanding it.

This apprehension on their part has frequently forced me into a careful explanation which left many in my audience unsatisfied. They can not get the present high speculative rent out of their mind, and we must bring our language down to their understanding. The economist, of course, will not be deceived, but the ordinary person is almost always misled. I was hostile to the single tax for several years for the same reason, and it was the merest accident that corrected this wrong impression. I know that thousands are mislead yearly in this manner. Condemning "private ownership of land" means government ownership and operation of farm land to them, and naturally, they do not wish to surrender their home and farm. We can be plain, even in the use of language without sacrificing principles, as it is we have generally prejudiced the case against ourselves at the outset and made it a hard and uphill fight.

PRIVATE OWNERSHIP OF LAND

(By Lucius A. Robinson)

I am a little curious to know how Single Taxers who would soft-pedal the land question answer the argument that there is unearned increment in other things than land. My answer is that these other things, being products of labor, are properly private property whereas land is not. I have the same answer to show that there is no injustice in exempting labor products and putting the entire cost of government on land values. Either private property in land is what Henry George said of it or the single tax itself is wrong. Henry George proved what he said beyond possibility of successful dispute.

DOES NOT CARE

(By Raymond Brown)

I am one of those Single Taxers who are "through with the Democratic party." They could not fool me again though they nominated the Angel Gabriel. After seeing all that we were promised and led to expect from Woodrow Wilson and then noting what we got, how can any sane man vote for a Democratic nominee again, even if their candidate were not a mere politician running on a hodge-podge platform. I don't care who will be elected President just so it won't be Cox. Of course we will get a lemon if Harding is elected, but we will get some satisfaction in handing a wallop to the present Administration.

MAKE HASTE SLOWLY

(By Horace B. English)

May I be permitted to comment on two issues raised in the last Bulletin. First of all the discussion between Mr. Kringel and the Editor. Two pieces of land may have intrinsic value (i. e., annual rental value) which is just the same. One but not both may be needed. The imposition of a tax on one and not the other would shift the competitive value. Now, actually, society faces just this situation today, not that there is more land than is needed in our cities, but that there is more than we have building material with which to improve. Such a situation could have not arisen had natural economic law been allowed free play from the beginning, but it is unnecessary to show how vitally our life has been altered by its strangulation. In the natural course of events, all such equally valuable land would lie on the margin and would not be subject to taxation. Nine-tenths of our land today which is still unused is far above the margin of economic value. We cannot begin all at once to put it to full economic use. The situation of society today is like that of a chronic alcoholic or drug-addict. You do not dare in such cases to make a too drastic alteration in the patient's habits; you may kill him.

The editor talks "delay in abolishing poverty." Who would suffer the most from unemployment if a too drastic change in our economic system resulted in gigantic failures and dislocation in industry. Would it not be the workers? What delays the advent of the new era more than the intransigeant attitude of the "all or none" people who repel honest inquirers? (We had a sample of that at the 48 convention in Chicago, where some of the delegates were heard to ask how a sound doctrine could be advocated by such unwise proponents).

Second, for president, Who? Liberals cannot help feeling discouraged at what happened at Chicago. The Farmer-Labor Party is not our party. We have never had one in America. But there are elements of hope in that party. The Labour Party in England is the best liberal organization in the world, but it started as a class conscious party. As between choosing the lesser of two unmitigated evils (Harding and Cox) and choosing a mixture of evil and good (Farmer-Labor) our course seems clear. The temptation to vote for Debs is strong, but the hope of reforming the Socialist Party from within is as distant as reforming the G. O. P. The only party which points towards a union of all producers is the Farmer-Labor.

STAND BY THE DEMOCRATIC PARTY

(By Rudolph Weis)

I regret to read the letter of Socrates D. Wooster in the July issue. It is unjust to hold President Wilson or Governor Cox responsible for the wrongdoings of Burleson, Palmer and other bourbons in office. Politics is a game that must be played according to certain rules, and sometimes these rules run counter to idealism. Probably no one regrets more than does President Wilson or Governor Cox the suppression of many radical papers, the imprisonment of Debs, Salmon and others, and Palmer's reign of terror. But interference will bring about disruption of the party. It may even mean political suicide. Let Single Taxers and other progressives cease their ill-timed demands for amnesty and for the dismissal of Burleson and Palmer. Let them fall in line and support with their old-time enthusiasm the Democratic nominee. Then after election they may demand with better grace what they unwisely insist upon now.

"There must be found in the nature of things one first immovable being, a primary cause, necessarily existing, not created; * * * the first ruler through the intellect and the ultimate end of all things, which is God!" —Thomas Aquinas.

IN FAVOR OF COX

(By S. Solis Cohen)

A correspondent in your recent issue asks "for whom shall I vote?" Many Single Taxers are asking themselves and others the same question. Here is one answer: In States such as Pennsylvania—hopelessly Republican, and South Carolina, hopelessly Democratic, vote for Macauley. In doubtful States, such as New York and Ohio, vote for Cox, (as many of us thrice voted for Bryan) as the lesser evil. That seems to be the practical politics of the situation.

If not trespassing unduly on your space, I will state briefly the reasons for these conclusions:

Of the six candidates only Cox and Harding have any chance of election—only by voting for one or other can a single vote influence the result. Mr. Harding stands for all that McKinley and Taft stood for—"and then some." The Republican party vilifies Wilson, not for the evil that he could not prevent, but for the good he helped to accomplish; and it fears that further obstacles to exploitation of Mexico (and of the United States) that Democratic success would mean. Mr. Cox appears to be a "forward looking man." The Democratic party is against new protective duties, against war or intrigue for the overthrow of the Mexican constitution, and, to a degree, against new devices for the establishment and defence of old and new vested interests. Above all, it is in favor of the League of Nations, which at present, faulty as it is, offers the best hope for the minimization of war, and for the preservation and gradual improvement of civilization. Unfortunately it did not repudiate Palmerism, but it defeated Palmer, and that surely deserves a good word. If, however, one discards the consideration of probabilities of election and takes all the candidates simply as to what they stand for, the following is a fair statement:

Debs stands for unilimited government regulation of life—in other words, absolute socialism. Whoever believes in that should vote for him.

Christensen stands for limited class interests and unlimited hell. Whoso believes therein should vote for him—that is if the voter's own selfish interests coincides with those of the Farmer-Labor candidates.

Harding stands for limited class interests and their extension. Whoever has the same selfish interest and believes that government of and for privilege is right, should vote for him.

Watkins stands for limited governmental regulation of life. Whoever believes in sumptuary legislation should vote for him.

Cox stands for gradual restriction of class interests and for the preservation of world peace. Whoever thinks these are desirable ends should vote for him—except a greater good is offered by voting otherwise.

Macauley stands for freedom and peace at home and abroad through the total abolition of special privilege. Whoever believes in this should vote for him—except some present evil is furthered by that vote.

As the return of the Republican party to power is a present threatening evil, a vote for Macauley IN A DOUBFUL STATE, would further it and may be withheld.

In a surely Democratic or Republican State, however, a greater good can be attained by voting for Macauley than by voting for Cox—namely a registration of numbers; and it is only by such registration that we can make ourselves felt in practical politics. In California the registration can be gotten through the amendment, and a vote for Cox is, therefore, desirable.

Let me say in conclusion that I am one of those who, having "expected nothing" from the 48ers, am not disappointed by the outcome at Chicago.

"The people had fared better under the despotic monarchs than when the powers of the State had fallen into the hands of a landed oligarchy, who had first exempted themselves from taxation."—Richard Cobden.

A PLEA FOR HARDING

(By Peter O'Brien)

In answer to the question raised by Socrates D. Wooster, I don't mind saying that I intend to vote for Harding for President. I will do this with full knowledge that he stands for no good principle except opposition to the present administration, but, as Mr. Wooster states it: "A brazen rougue is preferable to a sniveling hypocrite." I voted for Wilson four years ago to keep us out of war, to protect us from compulsory universal military service, and to put in effect genuine democratic policies. I could stand perhaps the deliberate betrayal of the trust that I and others put in the administration if it and its apologists had the manhood to admit now that they played us for suckers. But, instead, they ask us to believe that their policy has been one of fidelity to pledges and principle. That is too much for my stomach. I want to hit them as hard as I can, and even though I must hold my nose while doing so, will help to increase Harding's majority.

WHY FARMING DON'T PAY

(Pella, Iowa, Chronicle, Aug. 12)

"Doubtless some farmers who have bought farms on the basis of the present high prices will find it difficult to meet interest and payments on principal in the next five or ten years." That is the statement of H. B. Munger, head of the farm management work at Iowa State College, who has for the past few years made a careful study of farming returns on thousands of Iowa farms.

Mr. Munger's statement is based on the figures secured in a survey made in Black Hawk, Grundy, Tama and Warren counties in the summer of 1919 to get at the profits in farming and the earning power of Iowa land. These figures are related to land values in March, 1919, and in August, 1919, after values had risen.

On March 1, the average price of land on the farms studied in the first three counties was $266 per acre. After paying operating expenses, depreciation and 5 per cent interest on the land value, the average farmer received $1379 for his labor. But after the big increase in values, the average value per acre of these same farms was $372, and figuring interest on this increased capitalization and deducting it from net income, the average labor income of the farmer was reduced from $1379 to $260. On this new basis, 40 per cent of the farmers received nothing for their labor and less than five per cent on investment.

In Warren county the average income for labor based on August, 1919, land prices, was $100. Here half of the farmers received nothing for their labor and less than 5 per cent on investment.

"It is clear from the records available," says Mr. Munger, "that the farmer has no light task ahead of him to get even a very moderate labor income, to say nothing of a labor return that his experience and skill should be entitled to."

THIS PROMISE SOUNDS NICE

We believe that no higher or more valued privilege can be afforded to an American citizen than to become a free holder in the soil of the United States, and to that end we pledge our party to the enactment of soldier settlements and home-aid legislation, which will afford to the men who fought for America the opportunity to become land and home owners under conditions affording genuine government assistance unencumbered by needless difficulties of red tape or advance financial investment.—Democratic Platform.

"But he that looketh into the perfect law, the law of liberty, and so continueth * * * this man shall be blessed in his doing."—St. James, 1, 25.

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When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied.
Henry George

The BULLETIN of the NATIONAL SINGLE TAX LEAGUE

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S. DANZIGER, *Editor*

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"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

CALIFORNIA'S NEEDS

(By Gerrit J. Johnson)

From the tone of many letters received at the Great Adventure office, it would appear that some Single Taxers are under the impression that we are having our own way in California. They do not seem to realize that the wealthy and powerful organization, known as the Anti-Single Tax League, is our opponent in this fight. This organization has money to burn; and you know that money buys brains.

For instance, the Antis have just imported Leslie M. Shaw, Ex-Secretary of the Treasury, as one of their speakers to stump the entire state and belittle the single tax movement. Of course Shaw is very respectable, and represents the ultra respectable class. The big dailies are eager to print his picture and poses on the platform, and devote columns upon columns of his speeches—a donation by the servants of special privilege. But when we ask for a chance to reply in these same papers, there is nothing doing. The anti-single tax speakers are telling the voters that single tax will disturb our present condition, and that things are now just about as they should be. Yet, in the face of this fact, these same papers tell the story of how the Federation of Womens' Clubs is trying to raise a fund in order to save our own starving babes. Just think, among all this vulgar display of wealth, we are begging milk for our starving children; and yet these respectable beings dare tell their audiences that things are just as they should be.

Here is a part of the story taken from the "Times," which is the Champion Anti-Single Tax paper. It says: "These dying children are not thousands of miles away in a foreign land. They are in Los Angeles. Even now they are half-starved and in a depraved condition; all they ask for is milk." The wealthy Antis are great on charity—the idle rich will throw a little sop to the poor.

It was many hundred years ago when Solomon wrote: "Cast thy bread upon the waters: for thou shalt find it after many days." It would seem that the land hogs thought it meant feeding swill to the pigs that it might return in the form of pork.

When the Single Taxer suggests that special privilege get off the back of the poor, instead of doling out charity, they drop their charitable look and commence to spit poison.

Say, Single Taxer, have you ever been in a real single tax fight—I mean where the measure is actually on the ballot and the voters are about to adopt or reject a single tax measure? That is the time the beast called "Special Privilege" ruffles his fur, shows his glittering fangs, bears his claws; and as you look into his glaring, hypocritical eyes you feel his breath like a hot blast from Hell. That is the thing we are facing today. No, Single Taxer, this is no tea party. The beast called "Special Privilege" realizes that at this election he stands at bay with his maker. He knows that ninety per cent of Californians are groaning under the burden of high rents. He knows, too, that of all the men who fought in the trenches "Over There" less than three per cent own one foot of land over here.

The idle land hogs realize in times like these, that the God of Justice is remodeling men's souls. And when they see them getting ready to march up to the ballot box the one hundred per cent hog trembles with fear.

Now, just stop and think, California has about

two hundred weekly and several daily papers. If we could get the proper amount of advertising in these papers, we can put Land Values Taxation Amendment Number Twenty over this fall. It is simply a question of money. Let your brain go into partnership with your conscience and send us your share in this fight. This is a time when you and I must bear our part of this willing burden. If you and I do our share, we can win this fall. Do not wait,—SEND IT TODAY!

OHIO NEWS

The Ohio Site Value Taxation League is giving legislative candidates of all parties timely and badly needed information. In circulars sent to all, it says in part:

Politicians are demanding in the name of the farmers that candidates pledge themselves against classification of property for taxation; against site value taxation; in favor of a drastic enforcement of the general property tax; and in favor of a state income tax in addition to all the taxes now imposed.

The farmer politicians cannot long keep Ohio farmers in ignorance of the fact that site value taxation has proven a boon to farmers wherever it has been adopted. It is in operation in the agricultural provinces of Western Canada. After having had years of experience with this plan of taxation, every farmers' organization in Canada has endorsed it unanimously and now demands that all the revenue for the entire Dominion be raised on the same basis.

In some of our Western States, North Dakota, South Dakota and Minnesota in particular, the farmers by virtue of their control of the legislatures have taken steps toward site value taxation through classification of property. The sentiment that all labor value should be exempt from taxation and only the site value of land taxed, in order to encourage production and force land speculators to pay a just share in the cost of government, is spreading fast among farmers of this country. Soon our Ohio farmers will realize that what is good for farmers elsewhere is good for farmers in this state.

Moreover, land speculation is becoming so rampant in Ohio, and land speculators are so bold in buying up land wherever school houses, new roads or other public improvements are constructed, in order to pocket unearned profits through the enchantment of land values by the public improvements, that we may expect the farmers soon to be asking some pertinent questions. They will want to know why their present leaders have been so anxious to lead them into a chase after intangible property while saying nothing about the millions of dollars of "unearned increment" of land that goes to the land speculators practically tax free.

A drastic enforcement of the general property tax will reach the farmers' bank deposits and securities and increase the already heavy burden of taxes now laid upon them.

Oragnized labor has endorsed site value taxation. Manufacturers and others are endorsing it in an increasing number. The average farmer reads and observes. We may expect him to learn what farmers are doing elsewhere. When he does, he will realize that he has been sadly misrepresented by the politicians who are using his prestige to burden producers with taxes for the benefit of land speculators.

"There are two fundamentally opposed means whereby man, requiring sustenance, is impelled to obtain the necessary means for satisfying his desires. These are work and robbery."—Franz Oppenheimer.

PROGRESS IN MEXICO

Gale's Magazine, published in the City of Mexico, contains the following interesting news item in its August issue:

The restoration of land to the peons, the chief promise of both the other revolution and this one, is actually in process in good faith. Land confiscated from Spanish and Mexican earthgobblers at the beginning of the previous revolution, is being cut up into tracts of 10 and 15 hectares, and given to the peasants outright. This has been done on an extensive scale in the states of Oaxaca, Guerrero, San Luis, Potosi, etc. In itself this does not hurt the oil men or other American investors any. None of their land has been touched nor will it be touched by de la Huerta. He has no such intentions. But the oil men rightly regard the precedent as one that is ill-omened for them. The land restoration habit may develop into results not salutary for the petroleum barons, they reckon. If today the land of Mexican and Spanish robbers is taken, tomorrow or next year or some time, the land of Yankee robbers may be snatched from them.

The same issue contains several snapshots taken at Xochimilco, in the Federal District, of scenes in the formal restoration of land to the peons. Of course, the gift of small tracts of land to cultivators does not solve the land question. On the contrary, it must result in development of a new landless class, whose condition will be even more wretched and hopeless than under the old regime. The only way to avoid this is to take the rental value for public use. It is encouraging to note that former Provisional President de la Huerta, who is in thorough accord with the new President, Obregon, and who has been re-elected to Congress, is an active Single Taxer. This was made clear in the course of an interview published in the New York Times of September 9th. The interview took place at a luncheon in Mexico City to foreign correspondents. The essential parts of de la Huerta's remarks follow:

Intrepreting the previously established constitutional rights of the Mexican Government, President de la Huerta said that the difficulties could be settled if the governments of other nations would recognize Mexico's rights over the products of her soil. Mexico had no desire to impair the preponderant interests of the United States or any other country regarding oil production in Mexico, but he asserted that enemies of the Government who wanted their interests to have control of the oil industry, when the Government threatened to force payment of just taxes on the oil industry, tried to fool the American people through misstatements and a campaign of bluff. They had stated through propaganda that American industries and American shipping would be suspended, but he personally had advised the American Government that all the oil needed by the American Government would be shipped from Mexican ports. * * *

"Personally," said de la Huerta, "I believe in the single tax, and I have started various measures, which are now being studied, which have a tendency toward implanting the single tax system in Mexico. At present we are studying a decree that will cut the Federal taxes collected from the States from 50 per cent to 30 per cent. This deficiency in income will be made up in increased taxation on the large landed estates, and decreased income due to a proposed gradual prohibition would similarly be provided for."

"Every special privilege that is unearned is a pocket of pus that by and by produces blood poisoning."—Frank Crane.

THE NEW PARTY PLATFORM

The platform of the single tax party which has nominted Macauley and Barnum is as follows:

We, the Single Tax Party, in National Convetion assembled, recognizing that the earth was created for all the people for all the time, and that all have an equal and inalienable right to live on it and produce from it the things that they require for thier welfare and happiness;

Recognizing that all wealth, whatever its form is produced only by labor applied to land, or the products of land and that the denial of the equal acess to land is a denial of the right to produce and thus a denial of the to life, liberty and the pursuit of happiness, as proclaimed by the Declaration of Independence;

Recognizing further that under our tax laws and our system of land tenure a small number of people own most of the land of our country, and exact tribute in the form of ground rent all the rest of the people exchange for the mere permission to work and produce, thus not only reaping where they have not sown but also holding idle the greater part of the earth's surface and restricting the amount of wealth we otherwise easily could and would produce;

Recognizing further that the value of the land, as expressed in its ground rentals or in its capitalized selling price, is a community value created by the presence of the people and therefore belongs to the people and not to the individual;

We, therefore, DEMAND that the full rental value of the land be collected by the Government instead of all taxes, and that all buildings, implements and improvements on land, all industry, thrift and enterprise, all wages, salaries, incomes, and every product of labor be entirely exempt from taxation.

And we pledge ourselves that, if entrusted with the power to do so, we will express in law and enforce to the utmost such measures as will make effective these demands to the end that involuntary poverty and want may be abolished and economic and civic freedom for all assured.

NEWS AND COMMENT

That Hon. George Fowlds, of New Zealand, is again visiting the United States, and will deliver public addresses in several places, is a welcome bit of news. Mr. Fowlds is a veteran in the cause and prominent in New Zealand politics. At one time he held the post of Minister of Education in the Cabinet of the present Premier, but resigned when the government entered upon a reactionary policy. Since then he has been independent in politics, but has co-operated with the Labor Party, whose candidate for Parliament he has been.

From Texas, William A.Black sends the following cheering words:

"Watch the movement grow in Texas. This will probably be the first state in the union to adopt a straight single tax measure. It will not be a strictly Georgian proposition, but it will be a fine forward step. Watch it."

Leslie M. Shaw is stumping California against the single tax. That is proper. Shaw has a long political record, and it is one of unbroken service to all the powers that prey. Philadelphians remember how, when he was Secretary of the Treasury, he helped the speculators, who had bought from the government the valuable Mint site on Chestnut street, to escape for many years the paying of taxes to the city. The scheme was worked by allowing a small balance on the purchase price to remain unpaid. Title to the property thus remained with the government, making the land exempt from taxation. At the same time the speculators, who had put up a ramshackle structure, were pocketing the rents and anticipating unearned increment. It was not until the late Joseph Fels demanded an end of this policy and Congressman Donohoe, of Philadelphia, threatened to move for an investigation that the Treasury Department reluctantly withdrew its protection from the tax-dodgers. As soon as that was done, and the site worth $3,000,000 placed on the tax duplicate at half that amount, requiring the owners to pay $30,000 annual taxes, the ramshackle structure was torn down and a substantial 16-story building erected. So Mr. Shaw has had opportunity to learn how exemption from taxation encourages withholding of land from use and is a boon to speculators. He has learned that heavy taxation of land values will stimulate industry and enterprise. The lesson has been at the expense of his protegees, however, and it is no wonder that he harbors a grudge against Single Taxers and the single tax. He is consistent in striving to protect the land monopolists of California in preying upon the workers of California as he helped the Mint Realty Co. of Philadelphia to monopolize a valuable site. Wherever monopoly has a fight on its hands there Leslie M. Shaw may be found on the firing line and on the wrong side.

On the principle probably that "all is fair in war," Mr. Shaw is repeating in his speeches the oft-refuted yarn about an endowment fund of one or more millions left in trust for the movement by Joseph Fels. He has been promptly called to time by C. F. Hunt, treasurer of the Great Adventure Committee, who informs him in a public letter that Mr. Fels left no endowment whatever. The yarn was useful to Mr. Shaw, as it served as the basis for an attack upon the motives of the single tax workers. It is a poor rule, however, that won't work both ways. If a mythical endowment may be used that way what conclusion must one arrive at concerning the motives of opposition workers who have real money at their command? But it is not necessary for Single Taxers to resort to such methods. Let the argument be confined on both sides to a fair and square discussion of the merits of the question, and Mr. Shaw will lose all desire to participate. So will his colleagues after they learn as much about the subject as he already knows.

The New Jersey Legislature has passed an act exempting new buildings from taxation for a term of five years. It does not appear, or has not been reported, that the act provides or requires increased taxation of land values. If, therefore, this

puny measure should actually tend to encourage building, it must also boost land values, with the result that increased demands of landowners will more than neutralize the relief provided by exemption. Still it is worth noting that New Jersey legislators have at last conceded the fact, long obvious to ordinary persons, that taxation of buildings tends to restrict the supply. Perhaps the alleged "expert economists," who have come to the front wherever the single tax is an issue with the claim that taxation has nothing to do with the housing question, are no longer considered as "expert" as they used to be. New York is about to deal with the same question. It remains to be seen whether the legislators will merely toy with the matter, as seems to be the case in New Jersey, or act, for once, like real statesmen. The housing problem is like a nettle. It must be grasped firmly or it will sting. The pity of it is that it will be the people of the state, not the timid legislators, who will get stung as a result of tender handling. There the housing matter differs from the nettle.

The National Tax Association, in session at Salt Lake City, urged repeal of all exemptions from taxation of state and federal securities, and adoption of a sales tax as a substitute for the excess profits tax. Concerning this the Federated Press reports that the chief proponent of the sales tax, Meyer D. Rothschild of New York, representing the Business Men's National Tax Committee, assumed that this tax is to be substituted for the entire federal income tax system. In short, the position of the National Tax Association is that the remedy for a bad tax system is adoption of a worse one, the remedy for a tax that presses hard upon some business men and some consumers is a tax that will press hard on everybody. These tax "experts" never thought of suggesting a system that will leave industry and enterprise free and fall only on monopolizers of national resources. That would be single tax.

Robert Bridges was nominated on September 14 for Governor of Washington by the Farmer-Labor party. Mr. Bridges is a Single Taxer of many years standing, and is active in every movement that aims to check the power of predatory privilege.

The movement for equal suffrage in the United States began in 1848 with the holding of a woman's convention at Seneca Falls, New York. It required a struggle of 72 years, or until 1920, to bring the final victory. The movement to free the American people from poverty and danger of poverty through application of correct and just economic principles, began in 1879 with the publication of Progress and Poverty. It is a far more formidable task than any yet undertaken in the political field. But it is more advanced today than the suffrage cause was in the 41st year of its struggle. If we may judge the future by the past then it will not require 72 years for the complete triumph of the single tax.

Louis Wallis, author of "A Sociological Study of the Bible," is lecturing throughout the Middle West. Mr. Wallis has been remarkably successful in getting a hearing for the single tax within the churches, and in giving a favorable impression at these hearings. Moreover he secures extensive writeups of his meetings in local papers, and is frequently interviewed. Thus, through him, the cause receives much valuable advertising.

The State of Victoria, Australia, having recently granted home rule in taxation to its municipalities and counties, a number of places have taken advantage of the act. The first one was the town of Portland, which decided on May 1, by a vote of 197 to 76, to raise all local revenue by taxing land values only. Places that have since taken similar action are the cities of Caulfield, Essendon and Brunswick; the towns of Cobourg and Sandringham; the borough of Oakleigh, and the shires of Rosedale, Healsville, Keller and Berwick.

The land question is at the bottom of the present war between Poland and Russia, as in the case of many other wars. Paul Hanna, Washington correspondent of the Federated Press, explains the situation as follows:

The Washington Post, whose owners are related by marriage to the old Czarist regime, finds it convenient at this juncture to tell a few plain truths about Poland's desire to march east to the so-called boundary in 1792.

The politicians and military leaders who dominate Poland at present, explains The Post, are themselves the private owners of great land estates in that part of Russia which they wish to seize. For many generations they have lived on the income produced by hundreds of thousands of Russian peasants who tilled the soil.

According to The Post, any sort of government that may succeed the Soviet system in Russia will have to divide that land among the peasants, substantially as the Soviet government has done. So the Polish ministers and generals who hold deeds to the farms there are determined to bring the whole region under the Polish flag before it is too late.

Thus the flood of sentimentality lately loosed about Poland's "historic boundaries" is merely the creation of Polish landowners who intend, with the aid of American money and munitions, to continue the slaughter of common Poles and Russians in order to restore their private fortunes.

The newspaper in which this confession is printed is the organ of the old Russian aristocracy, which detests all things Polish and still hopes to recover leadership in a united Russia.

In other words, the old maxim about thieves falling out is again proving true.

The "Masters, Lords and Rulers in all lands" are getting nervous concerning the questions being put to them by "The Man With the Hoe."

They are as little prepared to answer now as when Edwin Markham warned them, twenty years ago, to prepare. In Russia, when the time came to answer "the riddle which the Sphinx of Fate puts to our civilization, and which not to answer is to be destroyed," the penalty of failure had to be paid. Now the "Masters, Lords and Rulers" in Italy are wondering if they are next on the list. The situation is not one to cause ease of mind among those waiting to be questioned. The only answer they can think of is brute force, and that is the wrong one. Henry George furnished the right answer long ago, but they did not heed. Would it not be well for Edwin Markham to prompt them once more?

THE WAY OUT

"Everyone for himself and the common success for us all, and thankful if not for our own at least for the triumph of others."—Clough.

WHY OVERLOOK THE SINGLE TAX PARTY?

(By Oliver McKnight)

Your August number is certainly interesting and instructive to that poor, unthinking and bedeviled creatures —the American voter.

On the first page, over the name of the Chairman of the National Single Tax League appear these words: "Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George."

Knowing that a single tax presidential ticket was in the field my heart was gladdened by the reading of these words, for I felt that **now** the Single Taxers, composing the Single Tax League, were going to cease **voting against** the single tax and **vote for** the single tax embodied in the persons of Messrs. Macauley and Barnum.

But "my hopes were shortlived." I find Mr. Kiefer favorably inclined toward Christensen, but enthusiastic for Debs. Mr. Brown will be satisfied with any candidate except Cox. Mr. English is for Christensen. Mr. Weis is for Cox. Dr. Cohen is for Cox, while Peter O'Brien is for Harding.

The atmosphere political has been cleared, away with doubt or hesitancy, the prophets have spoken and the duty of the single tax voter is plain—vote for any old candidate or party except the candidates of the single tax party—Macauley and Barnum. Give your votes to the old parties **who are responsible** for existing conditions. If these are not to your liking, spend time and money in **organizing other parties** that will help to **conceal** or **camouflage** the single tax, or parties that hold "the single tax does not go far enough," but never, under any circumstances, vote for a single tax party candidate who stands for "single tax pure and simple." Are these Republican-Democrat-Farmer-Labor-Socialist Single Taxers going to say to the surrounding "heathens" the single tax is the greatest, most far-reaching reform of modern times, it will abolish poverty and its fear, it will give freedom of opportunity so that the minds of men can develop, it will establish justice in land and morality in taxation, but we must not be found voting for it?"

What splendid logic, what profound reasoning are here! These men are **not** fools, they **must** know the **meaning** of the words they write. Why do they write them? No **sane believer** in the single tax can utter such sentences without a reason. What is the reason or reasons? Is it because they do not want the single tax?

HOW A THIRD PARTY CAN WIN

(By William C. Lee)

Third party Single Taxers would do well to devote themselves to splitting the electoral vote of all close states —including that giant state, New York. By selecting half of the Democratic candidates for presidential elector, and half of the Republican candidates, the third party might be able to gather enough votes at the polls to divide the state's vote in the electoral college.

Third parties exist not for the sake of winning, but to attract attention and secure concessions in the shape of reform legislation. What could be more effective for these purposes than to perform such a notable feat as to take New York out of the presidential contest? Even an approach to such an achievement would cause a storm of excitement and secure eager attention to third party pronouncements.

Furthermore, if New York and other states could be taken out of the contest by such means, it would break up the two party system. Third party movements as heretofor conducted have strengthened the two party system, because they draw off a part of the progressive voters, yet never can unite them all, and the effect is to accentuate the mixed character of the old parties.

The patriotism and energy displayed in third party movements should not be wasted in mere separateness; they should be used for a constructive influence on the parties. The power of a balancing party should be used in demanding two things which change politics completely, namely, proportional representation and preferential voting. By means of proportional representation every third party could gain entrance to legislative halls, state or national, with a number of representatives proportioned to the vote which the party registers at the polls. Moreover, the progressive and conservative factions of each of the old parties would elect their proportional share of representatives, and we would have in effect four old parties, two of them liberal.

Preferential voting would mean that third party men could vote their sentiments and be counted on that basis; at the same time they could vote a second choice and thus help to elect the most progressive candidate available in any party. This privilege would quadruple the number of third party votes.

It is not the attainment of those two splendid reforms more to be desired than going through the empty forms of "no fusion, no compromise," no co-operation with our fellow-citizens, like the Socialists?

This method can be followed in any state, even those where the single tax party has not got on the ballot. It will save the expense of nominating petitions, which is no small item. The old parties will see to the nomination—the third party will decide on the selection. If there is not time to judge the individuality of electoral candidates, just give out that the third party will vote for the first half of the Republican list, and the last half of the Democratic list.

The same method can be applied in local contests. Suppose there are six county offices. Divide them half and half, and see what concessions will be made by candidates to get on the synthetic ticket.

One more point. Look in the Federal Constitution, and observe that proportional representation can be applied to the election of president, by act of any state legislature; and to the election of representatives in Congress, by act of Congress. (See Art. II, Sec. 1; and Art. I, Sec. 4). No constitutional amendment is needed for either purpose.

"While we hear so much of the horrors of the French Revolution, it is singular that we hear so little of the horrors that caused it."—Patrick Edward Dove.

"I speak truth, not so much as I would, but as much as I dare."—Montaigne.

TAKES ISSUE WITH DR. COHEN

(By Robert E. Mahoney)

I cannot agree with S. Solis Cohen. He would have us vote for Macauley if we live in states politically solid, or for Cox if we live in doubtful states. There are no doubtful states this year, at least none that will influence the result. Harding's election is certain. But even if this were not so, Single Taxers should not vote for Cox. Dr. Cohen believes that he stands for "gradual restriction of class interest" and for "preservation of world peace." Well, we have heard that before about other Democratic candidates; Wilson, for instance, and after eight years of "new freedom," find the h. c. of l. higher than ever, monopoly more rapacious and powerful, free speech, free press, right of assemblage and the right to strike things of the past, the jails filled with radicals as Russian jails used to be, and Mr. Cox praising the administration that did all this. As to preservation of world peace, that slogan resembles ominously the "he kept us out of war" slogan of four years ago. As a Single Taxer, Dr. Cohen must know that absolute free trade together with economic justice at home are essential to peace. Cox's speeches show him to be ignorant of this. Cox champions the League of Nations, which is but bait for suckers. He has not even dared to express opposition to the menace of universal military service.

As to Macauley, I would vote for him did not such a vote imply neutrality on the issues of free speech, release of political prisoners, universal military slavery and other questions growing out of the late war. I must vote for Debs to express myself on these matters, and will do so, although I despise socialism. I admit I have a personal grievance against the administration. I was conscripted and sent to France against my will. I was afraid to resist like Ben Salmon. But now that I can speak, I want to help swell the vote for the only political group that openly opposed the war and conscription.

I wish to add that the single tax campaigns in California and Oregon are about 1000 times as important as the presidential campaign.

THE QUICKEST WAY

(M. May)

To arouse a mass of voters to concerted action, appeal must be made so as to show how each can personally help cure some evil about which they are indignant. Such an issue exists in the high prices of fuel.

I have asked my two Senators and Representative in Congress to actively support the measure outlined below, and have frankly told them in terms polite that if they do so I shall support them for re-election, and if they fail to do so, I shall oppose them for re-election.

"Whereas, 320,000,000 acres, or over 99 per cent., of our coal deposits, and 7,700,000 acres, or about 93 per cent., of our oil deposits, are held unworked by speculators, and the result is restriction of production and the present outrageous extortionate prices, only about 10 to 20 per cent. of which is wages, the rest being sheer robbery, under the protection of law; and if these deposits were open free to any who would produce, more would be produced, and the price of coal would drop to about $2 a ton, and of gasoline to about 5c a gallon, and still yield fair profits, and give employment to more workers at better wages than now paid.

"Therefore, Because this is against public policy, the undersigned demands the enactment of a law making it unlawful to hold deposits of coal or oil unworked."

I have propagated this idea among voters as extensively as my means allowed, and quite a number have joined in doing the same thing.

Whenever the number in any congressional district that joins in this demand is sufficient to constitute a balance of power, the incumbent will be influenced—he will be re-elected or defeated, according to his conduct.

And when that occurs in a sufficient number of districts, Congress will enact the law—and that is all we want **now.**

When 2 or 5 or 10 per cent of the voters join in this demand, it will be enough.

A majority is not necessary.

The demand is not for "single tax;" but when it is materialized, the way will be cleared for single tax, opposition will be abated, and an organization will exist with power to compel its adoption—at least of some larger measure.

Why waste votes by voting for "Single Taxers" for Congress or any other office?

We ask that the sitting legislator do just one thing—and we do not care what else he does. If he does as we ask, we will re-elect him if we can, regardless of what he does otherwise; and if he don't do as we ask, we will defeat him if we can, no matter how "good" a man he may be otherwise. Singleness of purpose is essential.

We have seen woman suffrage and prohibition win by following this plan.

We know that every law gained by organized labor has been won in this way.

The protective tariff was forced upon the statute books by this system.

And the best way possible to go nowhere and to accomplish nothing is to form a separate "party," or to devote our time and money and strength to "propaganda," as we have been doing for a generation—leaving the propagators supplied with a perfect weapon without the knowledge of how to use it.

What single tax needs, and the only thing it needs, is a leadership that will teach the simple lesson of how to succeed in the field of practical politics. Then strength will quickly mobilize. That is what Gompers is doing for organized labor.

A million dollars has been spent on propaganda, and a million "converts" have been made—and every legislator scoffs at single tax, because none demand of him that he support it.

We have played the game as children play it; our intelligence seems exhausted when it grasps the simple theory, and we lack the knowledge of how to crystalize that theory into statute.

We have votes, but we have never yet learned how to use them.

Congress is now in session. An election is to be held next fall. The country needs the one law here proposed more than any other yet introduced—it would bring a larger measure of relief and meet with less opposition and arouse quicker and greater general support than any other.

Single Taxers—every one of you—write three letters as indicated, and make your votes count next November; and persuade all you can to do the same.

He who will not is a waster!

Luke North (may his great spirit live through all eternity) strove to get a majority to do what a small percentage might have done in this way. He failed—failed, when a clearer conception of practical politics would have made the same effort a great success. The same voters who failed as a majority could have dominated the legislature as a balance of power, and compelled the passage of a law that would have broken the power of land monopoly in California. What a pity! But let us profit by it.

Let Single Taxers be a real factor in practical politics as now proposed, and the beginning of the end of land monopoly will have been made.

WHY VOTE?

(By Raymond Brown)

There are three members of the present Congress who may be classed as Single Taxers, Nolan of California, Baer of North Dakota and Kelly of Pennsylvania—all Republicans. In the last Congress they had several Democratic colleagues, Crosser and Gordon of Ohio, Keating

of Colorado, Calloway of Texas and Bailey of Pennsylvania. All were denied renomination in 1918. Why? Because word went out from the White House that they must not be renominated. That shows how President Wilson cares for real democracy and how much the Democratic party knows about it. It explains why president Wilson surrendered to reactionaries in his war policies and to the imperialists at Versailles in making peace. It explains why he urged return to protectionism in enactment of of socalled anti-dumping laws and protective duties on dyes. Nevertheless S. Solis Cohen urges that the Democratic party be given a new lease of power because, as he says, it "is against new protective duties." I object. Why vote at all? If I lived in California or Oregon I would go to the polls to vote for the single tax amendments. But I don't. With nothing on the ballot worth voting for why not stay at home?

PRIVATE OWNERSHIP DISCUSSION

(By David Bachrach)

I am sorry that my old friend, Mr. Kiefer, is opposed to the masterful exposition of the Single Tax ideas by Mr. Ogle. He is unquestionably right and Mr. Kiefer wrong.

He quotes Henry George in the statement that taxing the land at its full value is taking the kernel of the land values and leaves the owner nothing but the shell. But he fails to state that very proposition makes the owner of improved land still more secure in his title than he is at present. The exemption of all improvements and the guarantee of possession, as long as the tax is paid, makes his property title more secure than at present.

I will give an illustration of this point by giving an example of the **present** conditions. In the City of Baltimore at present, the tax rate on all property is about 3.30 per 100 dollars. In other words, the land is "confiscated" to the tune of about 3 1-3 per cent of its capitalization. If the rate were raised to six per cent, we would have the entire confiscation, as apparently advocated by Henry George. Please let me know the difference in moral principle of the two methods of presentation.

On the other hand, Mr. Ogle was our leader in a highly successful campaign for at least one half the principle of the single tax. We have gotten an initiative under our charter of 22,000 voters on the question, and we had every prospect of carrying the election by a large majority, when our reactionary Court of Appeals issued an injunction against putting it on the ballot.

Now, again Mr. Kiefer recalls the cases of Australia and New Zealand. I have read up their campaign literature very well, and in no case have they the pure single tax; but it was always on the ground of justice in rating, and I do not recollect an instance of calling the rightfulness of property in land. On the other hand, his advocacy of voting against Mr. Cox is an advocacy for again foisting on this nation the party of privilege and opposition to all economic reform.

AVOID MISUNDERSTANDING

(By John S. Codman)

Every time we speak of abolishing private property in land we are misunderstood and it is supposed that we mean abolishing of private title to land. In other words, we are supposed to be demanding nationalization of land as the Socialists do. Now we are not advocating nationalization of land but only nationalization of economic rent, and every time we speak of abolishing private property in land we confuse and muddle the issue and we prejudice our cause by making it difficult to understand.

In a sense it seems to me that we have now a system which cannot strictly be called private property in land but only private title, and this idea I attempted to bring out in an article, reprinted from the "Freeman", of April 14.

A "HOLY WAR"

(By Henry Ferris)

I have been a Single Taxer for nearly forty years. I have done some active work, and have tried to do more, but with almost no success; and my own lack of success, and that of the cause (as it seems to me) have often led me to ponder as to the reason why such a plain cause of justice and righteousness should fail to appeal to the mass of men, or at least fail to arouse them.

My conclusion is that the cause of our failure lies in the name and what the name implies,—that is, that we are advocating a certain method of reform, the Single Tax, and not the reform itself, which is making land common property.

I have discussed the subject I think hundreds of times, and almost without exception the question debated comes to be not whether land ought to be private property, but whether the Single Tax will bring about a better state of things than exists at present. It is as though in the anti-slavery debate instead of debating whether men and women ought to be private property, and whether the right to hold slaves should be abolished, the question has been whether taxing slaveholders up to the full annual value of the labor of their slaves would bring about a better social state. Whenever the anti-slavery reformers advocated a method, such as colonization, or gradual or compensated or conditional emanicipation, they made no progress,—they found, in a word, that the people would not divide and fight on a question of method; but when Garrison said, **"Immediate unconditional emancipation,"** there was no difficulty in getting them to fight on that question, and the war began at once.

So now, if instead of trying to stir the people on a question of taxation, we say, "NO PRIVATE OWNERSHIP OF LAND," believe me we shall find no difficulty in getting the people to fight on that question. That is a "holy war" in which all pacifists from Garrison down (may I say?) to myself have always been ready to join with weapons which "are not carnal, yet mighty before God to the pulling down of strongholds;" and who can doubt that the landholders will be equally ready?

I propose that we should henceforth join in advocating this amendment to the Constitution of the United States:

"No private ownership of land in perpetuity shall exist hereafter in the United States or in any territory subject to its jurisdiction."

Then we shall be fighting not for a method but for a principle.

THE WAY THAT WINS

(By H. W. Noren)

People who believe that private property in land is a bare, bold enormous wrong, should state it just that way. That is the only way in which they can carry their own conviction over to others.

I can not pick a quarrel with those who can explain our philosophy by the milder method either, for each one must, to carry conviction, speak that which is in his own mind and his own heart.

Had George been cautious about choosing his terms instead of dealing sledgehammer blows to the evil he exposed, his books would have been tragic failures.

I am writing this in the very hot bed of "protectionism." For five years I have repeatedly spread broadcast my little store advertisements wherein I call "protection" a swindle and never refer to it by any other name. I do not know if I have scared any timid soul away from free trade, whom by the use of more philosophical terms might have been attracted to it, but I know it has made me hosts of friends, and I imagine our Republican friends will be a little bit afraid of talking "protection" in this baliwick.

My advice is not to argue between ourselves, but to kindle the fire under our common enemy and let each one of us use his own method as best he can.

BAD POLICY TO SWAP HORSES

(By Bolton Hall)

I have long thought that the method of presenting the Single Tax as to abolition private property and land is the greatest obstacle in the United States to the success of Single Tax.

The next greatest obstacle, perhaps, is the name "Single Tax." The taking by the community of the rent of land is not necessarily nor even practically a single tax, and to some of our citizens as to all of the Russians, the name "Single Tax" equeals "Single Extortion.

Now as long as we retain that name which George adopted, whose policy we advocate, if we repudiate his utterance such as "private property and land is a bold, bare and enormous wrong," they will be thrown at us by our opponents. While I recognize, therefore, the obstacle and the difficulty, and the way in which it repeals the support of casual people, I am inclined to think that in the end, it is more fortunate for us that we have to explain such words by making it clear what ownership is and that the taxation of land values would give a much more secure possession of land and of improvements than the present system does.

In my judgment, the "Single Tax" has now come to so prominent a position in economic thought and even in practical politics in this country and still more in other countries, that an attempt to change the name would only result in confusion and dissension. Also it seems to me that it is a question that cannot much longer be dodged and people will have to meet in practice, and therefore, to understand.

LET SALMON BE FREED

(By Fred Thurston Winters)

It is the duty of Single Taxers to unite in demanding of Secretary of War Newton D. Baker the immediate release of Benjamin Salmon, of Denver, from imprisonment. Salmon is a member of the National Committee of the Single Tax League, and is of the stuff of which martyrs are made. He is opposed to war on religious and moral as well as on economic grounds, and consequently could not conscientiously enter military service. As a result, he was haled before a military court at the beginning of the war—an illegal proceeding as he was still a civilian—and sentenced to 25 years in the penitentiary. This sentence has since been reduced to five years. He was offered his liberty on condition that he accept a sergeancy in the army in a strictly non-combatant capacity removed from all danger. He refused, saying he was not trying to avoid danger or hard work, but participation in the war. Since cessation of hostilities he could have secured his release at any time by performing some light task that could be construed as recantation of his principles. He prefers to remain true to pirnciple. Since July 13, he has been on a hunger-strike, which caused Secretary Baker to order his transfer to St. Elizabeth's Hospital, in Washington, where he is confined with insane criminals. His case has now been taken up by the American Civil Liberties Union. The Union properly criticizes the action of the War Department in trying to cast suspicion of insanity on a man for staunch adherence to principle. The Union promises that if Salmon is held insane—which no sane person believes him to be—it will test the finding in the courts. Every other belligerent nation has released its conscientious objectors. Only here is the spirit of vindictiveness and intolerance strong enough to continue in peace times a policy formerly confined to Czarist Russia and the domains of the Hohenzollerns and Hapsburgs. Let us demand of Secretary Baker that Salmon be freed.

"For those who see Truth and would follow her; for those who recognize Justice and would stand for her, success is not the only thing."—Henry George.

OREGON WANTS FREEDOM

In Oregon there is a group of rare, common people who are a hundred per cent human. They are not seeking to remodel the world, but they are trying to do the thing at hand; they are struggling against great odds to free the idle land of Oregon held out of use by landlords. They have succeeded in placing an amendment on the ballot so that the voters can vote this fall as to whether or not the unused land shall be taxed the same as the used land. If this amendment carries, holding land out of use will become unprofitable and will kill landlordism. Single Taxers maintain that if human beings are made in the image of God, then they should have the same privilege as the birds of the air and be able to build their nests or homes any place not in use.

Henry George's Single Tax idea is the most radical, yet the most constructive and practical reform before the world today. He realized that when people get something they do not earn, there must be others who earn something they do not get, and yet he fully realized that the rich are no worse or better than the poor; changing them about would not remedy conditions. Single Tax would simply change the system, giving the souls of men a chance to grow. Single Tax is a "made in America" one hundred per cent human reform, and can be brought about by a battle of ballots. Remember! There is nothing that so frightens the dignified Shylocks as intelligence displayed at the ballot box. Single Tax may not be a cure for all of our economic ills, but it is a big step in the right direction. It simply means to take the shackles off of struggling humanity. The drones may then have to cut their own toenails, but we would have fewer insane asylums, prisons, poorhouses and potter's fields.

When the dignified Shylocks want to control a political convention so as to guide the ship of state down the golden stream of profit, they do not make any noise about it but just reach for their check book. Single Taxers, too, would guide the ship of state, not through a selfish golden stream, but towards the century's golden dream of freedom.

Remember! It is easy for special privilege to raise a million or more in order to retain their postion. Do you hear the cries and feel the heart throbs of awakening humanity? They are the ones who have been disinherited by the greed of man. They are just commencing to realize that free access to the unused land means equal opportunity. How many friends have you who would give a dollar or more in order to make this golden dream a reality? If you want to help in this great earthly movement without expecting any personal reward, get your friends to send their contributions, together with your own, to J. R. HERMANN, 316 Stock Exchange Building, Portland, and do it Now! Now! Now!

In order to free the land in Oregon we must hold our remedy high up before the people, and you know publicity costs money. Turn all your good intentions into cash. This is not a whine for charity, but a demand for justice. It is the real Goddess of Liberty knocking at your door.

Yours for a better world,

GERRIT J. JOHNSON.

RUSKIN'S NEW YEAR RESOLUTION.

In Letter One of Fors Clavigera, written Jan. 1, 1871, Ruskin wrote:

"For my own part, I will put up with this state of things, passively, not an hour longer. I simply cannot paint, nor read, nor look at minerals, nor do anything else that I like, and the very light of the morning sky has become hateful to me, because of the misery that I know of, and see signs of, where I know it not, which no imagination can interpret too bitterly. Therefore I will endure it no longer quietly; but henceforward, with any few or many who will help, do my poor best to abate this misery."

C NOV-4 1920

'When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied'
Henry George

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"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

TO HIM WHO WILL HEAR:

There have been many responses to our circular appeal, but many more have not answered.

We appeal to you on behalf of the disinherited and the oppressed, those for whose relief we are responsible—who have learned from Henry George the secret of the problem of poverty.

We have organized our common effort for these, our brothers. We need funds, need them badly, need them at once, to carry on the work.

We pledge ourselves to do our utmost to make every dollar you send us do more for the common good than can be done in any other way.

If you have not yet replied, will you let us hear from you at once?

FRANK STEPHENS,
Secretary, National Single Tax League.

THE APPROACHING ELECTION

Before another issue of the Bulletin the election will be over. Single Taxers are divided on the question of the presidency, a situation that would not exist were there a clearcut worthwhile economic issue between the big parties. But all are united in interest in the far more important fight going on in California and Oregon. In this fight the election is but an incident, merely a means of taking account of progress. If in either state the proposed amendment should carry it will show that a majority has been won over, but there will still be the fight to make against the interests that will strain every nerve and muscle to defeat the popular will. Should a favorable majority be lacking there are still certain to be thousands of votes recorded in favor of the single tax. These votes will mean something. The big fight for democracy is confined this year to the Pacific coast.

WORKING OF HOME RULE IN TAXATION

Valuable information on single tax progress throughout the British empire is given by A. W. Madsen in a pamphlet on Land Value Rating. The purpose of the pamphlet is to make the situation clear to the City Council of Birmingham before which a measure is pending to open the way for local application. Among facts gleaned from the pamphlet are the following:

"The Statistical Register of New South Wales for 1917-18 shows that of 2,871,000 pounds collected in Municipal and Shire rates throughout the state, only 34,240 pounds came from rates levied on improvements. The rest was obtained from rates levied on the value of land alone."

In South Australia 13 municipalities, including Port Adelaide, have voted to raise municipal revenue by taxing land values only.

In New Zealand 61 boroughs, 38 counties and 15 town districts have taken advantage of permission to raise local revenue by taxation of land values only.

In the Transvaal the city of Johannesburg raises municipal revenue by land value taxation only. The tax rate is seven pence on the pound.

In the Cape province the town councils of East London and of Cambridge have taken advantage of a recent law allowing local option in taxation.

In Manitoba all rural municipalities raise local revenue by taxing land values alone. In Winnipeg land is assessed at full value and improvements at two-thirds.

In Saskatchewan and Alberta the greater part of municipal revenue is derived from taxation of land values.

In British Columbia the rural municipalities have generally abandoned taxation of improvements. In the towns and cities assessment of improvements does not exceed 50 percent in any case.

Ontario has recently granted home rule in taxation under a restricted suffrage.

CALIFORNIA NEWS

(By Anna H. Ross)

Since reaching the ballot, campaign work is being carried on in California in many ways, and members of both the Single Tax League and the Great Adventure League are doing their utmost to induce people to "Secure low rents and food a plenty by voting YES on Number Twenty."

Publicity work is under the able direction of Gerrit J. Johnson, and the above campaign slogan together with other advertisements will appear regularly for thirty days before the election in 136 daily newspapers and two hundred weeklies.

On September 17th a dinner was held at the Ramona Hotel, San Francisco, to launch the campaign in that section of the state. W. L. Ross has just returned to Los Angeles after a three weeks' trip to San Francisco, and reports that much enthusiasm is being manifested in the amendment there. While there he addressed nineteen meetings, seventeen of which were before labor unions. His addresses were all well received. Over one hundred thousand pieces of literature are being distributed in the San Francisco district by paid distributors, and in addition to this, several thousand have been distributed by our workers. Two thousand pamphlets were given out at a meeting at which Gov. Cox spoke. Large quantities of literature have also been distributed in Los Angeles and other parts of the state.

George A. Briggs is superintending meetings in homes and before various organizations in Los Angeles and vicinity. Meetings are held every night and much valuable work is done in this way, as many are enlightened who otherwise would probably never hear of the message which Henry George gave to the world. Edmund Norton, the veteran Single Taxer, is speaking every night at these meetings.

Wm. C. de Mille instructs a class in Progress and Poverty every Thursday evening at his home and refuses to let anything interfere.

Mrs. Anna George de Mille and W. L. Ross were instructed by the Lieutenant Governor of the state to prepare an argument for the single tax which will appear in a pamphlet containing arguments for and against the various amendments to be voted upon at the coming election. As this pamphlet is sent to every voter in the state, it is in itself excellent propaganda.

Mrs. Lona Ingham Robinson of Glendale is devoting much of her time to doing individual work interesting people in the amendment and in the distribution of literature. Similar work is being done in the lower part of the state by Mrs. Lucy Durham, Mr. Cadman and many others, while Dr. Mary Hussey, Dr. and Mrs. Brodeur, Mr. and Mrs. Hoffman and many others are doing faithful work in the San Francisco region.

THE LEAGUE'S PUBLICITY WORK

During the past month the League sent to all papers, institutions and individuals receiving its press bureau service, the following questions:

Answers so far received are tabulated as follows:

1. Do you wish us to continue sending the Press Bureau service without cost?
2. Have you reproduced any of the matter since getting it?
3. Have you found any of the matter helpful in furnishing texts or information for editorials or other articles?
4. Do you find any part of it interesting or useful in any other way?

To Question 1	Yes	152
	No	59
To Question 2	Yes	127
	No	84
To Question 3	Yes	136
	No	68
	No reply	7
To Question 4	Yes	145
	No	59
	No reply	7

Of affirmative replies to the first, 18 are from university libraries and one from the Oregon State Library. These necessarily answered "No" to the second and third.

Of the negative answers to the first question reasons were given as follows:

Discontinued publication	12
Lack of space	4
Not a publisher	1
Matter not germane	3
No reason	39

Of the negative replies to the first question the following answered yes to other questions:

Questions 2 and 4	1
Question 2	4
Questions 2, 3 and 4	1
Question 4	1

Daily papers answering in the affirmative:

Coshocton (Ohio) Tribune.
Louisville (Ky.) Herald.
Passaic (N. J.) News.
Rockville (Ind.) Tribune.
Augusta (Kas.) Journal.
San Jose (Cal.) Post.
Union (N. Y.) News-Dispatch.
Chicago Svenska-AmeriKaneren.
Memphis (Tenn.) Commercial Appeal.
Chicago Evening Post.
Celina (Ohio) Democrat.
Springfield (Ohio) Tribune.
Racine (Wis.) Times-Call.
Oregon City (Ore.) Banner-Courier.
New York Call.
Elyria (Ohio) Chronicle Telegram.
Seattle (Wash.) Union-Record.
New York Daily News Record.

Weeklies and monthlies of national circulation in affirmative (not single tax organs):

The New Republic (Has not yet reproduced any but believes it helpful.)
American Economist (organ of the American Protective Tariff League.)
Weekly Newsletter of American Federation of Labor.
The Freeman.
Reconstruction.

The World Tomorrow.
Advocate of Peace.
Farmers' Open Forum.
American Lutheran Survey.
Appeal To Reason.
Capper's Weekly.
Dearborn Independent.
Graingrowers' Guide.

Comments accompanying some replies:

"Owing to the absence during the summer of the professor of economics and the reference librarian I cannot answer questions 2, 3 and 4 on the enclosed postal card in detail. I know, however, that the press service information is used in the economic courses, and that we find it so desirable that we would be glad to be on your list. In the Library School we refer to it in showing our students the sources of current information on economic subjects. We have not reproduced any of the matter but we have bulletined some of it, and much of it has been used in the economics student."

(Signed) JAS. R. DONNELLY,
Librarian Simmons College, Boston, Mass.,
School of Library Science.

"We clip it and file for debate and theme material, sight reading and in civics class rooms."
Library of James Milliken University, Decatur, Ill.

"To our professor of economics." Answer to question 4 by
Canisius College, Buffalo, N. Y.

"We find the value consists in its timely reference to questions used by the economic scientists."
Indiana University, Blomington, Ind.

"It is used for reference by our college public."
Vassar College Library, Poughkeepsie, N. Y.
AMY L. REED, Librarian.

"It is used by students and faculty in gathering data for papers etc.
State College of Washington Library,
Pullman, Wash.

"I would answer all the questions on your card by saying we receive great quantities of press matter from various sources but as yours is of special merit along lines that interest us, we would like to have same continued. It seems to me there should be a nominal charge made for the press matter, pro-rated in an amount that would cover the cost of its produstion and distribution. If such an arrangement we will be pleased to bear our share."
(Signed) JOHN F. McNAMEE,
Editor and Manager Brotherhood of Locomotive Firemen and Enginemen's Magazine.

"It is very like "Progress and Poverty." Reason cannot answer it but instinct forbids its acceptance."
Monroe Watchman, Union, W. Va.

"I greatly enjoy reading Danziger's Press Bulletins and think that this work alone more than justifies your reviving of the League."
(Signed) CHAS. J. OGLE, Baltimore.

"That matter for the public press that you are sending me is the finest single tax matter that I ever read. Am not an editor but am passing it around among my fellow voters and am sure it is doing much good."
(Signed) A. H. HILL, Los Angeles, Calif.

"We shall be glad to have this service continued as we use it directly and indirectly."
(Signed) GEO. P. HAMPTON,
Managing Director, Farmers' National Council,
Washington, D. C.

"Danziger's logic hits the point. Most of the articles are handed to neighbors to ponder over."
(Signed) C. S. GOLDBERG, Portland, Oregon.

"If consistent with your policy will you please add The Railway Clerk to your mailing list for American Economic League Bulletins."
(Signed) PHIL E. ZIEGLER,
Editor and Business Manager, Cincinnati, O.

"Week before last I received some National Bureau stuff from the A. E. L. One of the sheets contained an article by Bolton Hall that told the story of the missionary who converted the Bedouins. I lost the article or gave it away to some one. I wish that if it is possible that you will send me a dozen more of these sheets."
(Signed) J. H. McGILL, Valparaiso, Ind.

"We have made no use of the publications in newspapers. We have no paper. However we do find them very useful in our work with our students and for reference. We file in envelopes properly classified and keep them on file in our library. We certainly appreciate your courtesy in remembering us and hope you may be willing to continue us on your mailing list."
(Signed) LINDA E. LANDAN, Librarian,
Michigan Agricultural College, East Lansing, Mich.

"I am much obliged for your excellent articles but receive so much single tax literature, journals, etc., to read that I cannot cope with it all. I would therefore ask you to take me off your list."
(Signed) LOUIS JACOBS, London.

"No. 1229 of the Press Bureau looks like good stuff to mail along with Willock's "Unused Democracy." If you have 20 or 30 copies left yet and can spare them please send me some."
(Signed) WALTER H. BEECHER, Louisville, Ky.

"Was dee-lighted when this service was resumed and hope you keep it up."
The Tribune, Coshocton, O.

"I am using your articles to the best advantage. Please see that I get them regularly."
(Signed) DR. HERMAN V. BUCHER,
Hollis, Long Island, N. Y.

"We are sending them to the Philippines."
Filipino People, Washington, D. C.

"I pass on to Chinese papers, mainly in Chinese and Peking Leader."
(Signed) GEORGE D. WILDER,
Peking, China, Editor I Shah Pai.

NEW ZEALAND'S LESSON

At a dinner opening the campaign for the single tax amendment in California, Herbert Atkinson, a visiting Single Taxer from New Zealand, told of the many enterprises in which the government of that colony is engaged. The government owns and operates the railroads, owns and operates some coal mines, carries on a fire and life insurance business in competition with private concerns, operates a public trust office which does much work for citizens for which in this country a lawyer must be hired, owns and operates the telegraph and telephones as part of the postal department, makes loans to homeseekers and settlers, maintains a system of old age pensions, runs an arbitration court to settle labor disputes and does many other things that elsewhere are left to private enterprise. The municipalities run the street railways, supply gas, electricity and

water, maintain free baths, etc. All these enterprises are very well managed.

In spite of this, says Mr. Atkinson, it is harder to make a living now in New Zealand than it was 35 years ago. There have been strikes in the publicly managed industries. The Arbitration Court has not brought industrial peace. On the contrary, one union after another goes into it to get an increase in wages. Then prices go up and the process must begin again. But some one has profited. Mr. Atkinson explains as follows:

> Prices of land have risen beyond all reason. If the State built a railway, the price of the land they were making accessible has risen before the road was finished. Did the municipality plan a street car service, the land speculator was out in the suburb before the street car, and has gained a golden harvest.
>
> The best grazing land for Queen Cow (as that animal is called there cometimes) has reached the figure of 120 pounds per acre. The man who takes this on, finds that, when he has paid the interest on his mortgage, there is left but a bare living for his family and himself. Land in the suburbs of the cities is correspondingly high priced.
>
> The situation is probably clearer in New Zealand than anywhere else on earth. Every enterprise directed by state or civic authority, with a view to benefit people at large, simply resulted in hugely increased land prices. Not all the land is good in New Zealand. There is much land that is mountainous, bare, bleak, unprofitable. And land being of fixed quantity and in increasing demand, its price must rise—and does rise.
>
> Do the people of New Zealand understand this? No. They do not. Twenty years ago, the Liberal Party of New Zealand laid the foundation stone of the Single Tax; but green moss grows on it now, and the weeds have covered it up; and the once great Liberal Party, which, under Ballance and Seddon bade fair to lead the whole world in restoring the rights of the people to the land on which they must live—that Liberal Party is dead and the wild ass of Conservatism stamps on its grave.
>
> The Labor Leaders and the Labor Party in New Zealand have not got hold of the land question. They do not see its possibilities; and, until they do, there is no hope of anything further being done in New Zealand. But New Zealand has shown that, whatever legislation you enact, if you do not get the land question settled first, the land owner will scoop the pool and rake in any benefit that may accrue from any improvements you may introduce.
>
> Henry George asserted that the land question must be the first great reform and New Zealand has shown in letters that he who runs may read that Henry George was correct. And the question is, which country is going to be the first to tackle the lion in the way? Which country the first to see the cat and bell it? Is it going to be one of Britain's Daughter Colonies, or poor, old, much-abused Britain herself? Or, is it to be (no intention to flatter) this brightest, fairest State of California?

FARMERS AND THE NOLAN BILL

An organization calling itself "The American Farm Bureau Federation" is fighting the Ralston-Nolan bill before Congress to transfer a part of the federal taxes now levied on industry to land value holdings in excess of $10,000. From the title of the organization one might think it was interested in the farmers' welfare, or at least ought to be. But here it is fighting a measure to make land speculators get out of the way and give working farmers a chance. Here it is fighting the only change proposed in federal tax laws that does not aim to put more taxes on the farmer. An excellent comment on the matter is made by the Pella, (Iowa) Chronicle in its issue of September 30. After quoting some misleading statements sent to the press by the organization the Chronicle says:

> The above was sent to the Chronicle office from the county agent's office at Knoxville, and we'll say, "Don't be taken in by it. The editor of the Chronicle disagrees with the advice given and warns the readers of the paper against accepting it. The Ralston-Nolan bill proposes to tax values of land above $10,000, of all classes and not merely agricultural holdings, as the writer of the above wishes the farmers to believe. Anyone interested may see a copy of the bill by calling at the Chronicle office and thus be convinced that the bill is not aimed at farmers, but at land spectulators of all classes, whether in New York City lots worth $1,000 per square yard or Iowa farm land worth $300 per acre.

What kind of farmers the leaders of the "Farm Bureau Federation" must represent may be inferred from the fact that they endorsed and urged the passage of the vicious Esch-Cummins act. They cannot represent the working farmers who, with the help of this act, are being mulcted by railroad monopolies. It is only natural, perhaps, that they should now be defending land speculators. Farmers' organizations that actually represent working farmers have been urging Congress to impose a federal land value tax. These include the Non-Partisan League, the Farmers' Congress, the Society of Equity, the Farmers' National Council and the Washington State Grange and other state granges. Moreover representative farmers have been personally active in urging such taxation. In Canada the Grain Growers' Association is one of the most active forces in the movement for land value taxation. It is clear that the leaders of the "Farm Bureau Federation" are not speaking for the real farmers.

NEWS AND COMMENT

Robert Bridges, Farmer-Labor candidate for Governor of Washington, has an answer ready for hecklers who think they can embarrass him by asking: "Are you a single tax advocate?" His answer is:

"You bet I'm for the single tax. Did you think I was going to dodge it?

Then follows a clear explanation that makes the heckler, if an honest doubter, wonder what made him an objector; and if another kind makes him regret that he spoke. The state platform of the party has a land plank which furnishes a strong text for Bridges.

The New York legislature at its special session gave permission to cities to exempt new buildings from taxation for ten years. This is intended to relieve the housing shortage. John Stewart Mill once said that against great evils small remedies do not have small effects but have no effect whatever. That will probably be the case

with this timid measure. The discrimination against buildings already erected is a glaring injustice. Moreover the exemption is only partial even as applied to new buildings. Taxes on building material remain undisturbed as do taxes on capital employed in producing building material. Railroads may still charge extortionate freight rates. And worst of all there seems to be lacking any provision for increased taxation of land values. The land speculator apparently remains empowered to appropriate what the exemption saves. Nevertheless the measure is to be welcomed. It is the first glimmer of intelligence shown by New York legislators in dealing with the housing problem. They see that taxation of improvements has something to do with the housing shortage and have written into the law the admission that the relief must be obtained by removal of this load. That ought to make further progress easier, which alone makes the law worth while.

Referring to the fact that "seventy-five per cent of the total area of New Mexico, in round numbers 75,000,000 acres, is either not taxable or is producing no tax, J. E. Saint, Chairman of the New Mexico Tax Commission, is reported by the New York World, of October 2nd, as remarking: "Could one of the Middle States surrender 75 per cent of its real estate value and prosper?" Mr. Saint probably means land value when he says "real estate" value. He may rest assured that there is not a state in the Union that does not surrender a much larger proportion than 75 per cent of its land value. Every one allows a comparatively few private individuals to appropriate for their own use more than 75 per cent of land values. And none of these states prosper. The great majority of their inhabitants are poverty-stricken, living from hand to mouth. As soon as an industrial depression sets in, breadlines will form in all of their cities. Only a small percentage of the people are prosperous. New Mexico does not seem worse off than the rest of the country.

Of the tax-exempt land area in New Mexico, 19,000,000 acres belong to the public domain, 9,000,000 acres are Spanish land grants, 4,500,000 acres are Indian reservations, 10,000,000 acres are forest reserves, 4,000,000 acres are held by railroads, 12,000,000 acres are owned by the state and the rest are owned by mining companies and other corporations who make no use of them. Consequently more than half of this untaxed land is subject to the state's jurisdiction and it is the state's own fault that it is not taxed. Let the state put a tax on this exempt land equal to the annual rental value and prosperity will come to it.

"Mexico has no right to confiscate property lawfully acquired under previous constitutions." So said Senator Harding in a recent interview to Walter Ligett, representative of the Federated Press, in commenting on the Mexican government's efforts to enforce the constitutional clause that declares mineral and oil deposits to be national property. Does Senator Harding want this principle applied to the United States? If so, in the event of his election to the presidency, the ex-liquor interests may set up a claim that their property was lawfully acquired under the constitution as it stood prior to adoption of the eighteenth amendment. The heirs to former slaveholders may put in a similar claim. The descendants of the African slave traders may point to the fact that their business was lawful prior to the adoption of the constitution, and the United States had no right to abolish it. And George the Fifth may point to the fact that the sovereignty of his ancestors antedated the Declaration of Independence and consequently the Continental Congress had no right to confiscate it. What is wrong in Mexico must be wrong in the United States. In his eagerness to save the predatory rights of American monopolizers of Mexican land Senator Harding casts doubt on the rights of Americans to govern themselves.

Says Governor Cox: "Do you know what you can do with $465,000,000? You can reclaim 23,000,000 acres of arid land in the west. I am in favor of stopping the building of battleships and of reclaiming arid lands and of giving every soldier boy a farm and a home of his own."

Very well, Governor, but if we adopt the single tax we can save the $465,000,000 that you would put in reclamation of arid lands. We can open to former soldiers and all other willing workers the millions of acres of unused fertile lands that do not need reclamation. We can force the land speculators to let go and give producers a chance. We can put into the public treasury the ground rent that now goes to private landlords and let an even greater sum than $465,000,000 now raised by taxation of labor stay in the pockets of the people.

Congressman Kahn of California is being squeezed by Washington landlords and doesn't like it. The lease on his apartment has expired and he cannot find another at what he considers a reasonable rent. A congressman's salary of $7,500 a year he finds insufficient to pay the rent demanded and live. So he wants Congress moved to Baltimore or some other city. Is Mr. Kahn so innocent of economics that he does not know that if the removal actually took place the landlords of Baltimore would raise rents to the Washington figure or even higher? Mr. Kahn had many chances to curtail the landlords' power. Bills have been before Congress to apply the single tax to the District of Columbia and he has opposed them

all. A single tax measure is before the people of his own State and he is not on record as supporting it. He has helped the landlords to do to others as is now being done to him. It is rank ingratitude on the landlord's part to be sure, but business is business. Mr. Kahn will probably find some place to live within the means of a statesman drawing $7,500 a year. Then he will continue using his congressional influence and vote to continue the landlord's power to squeeze others, including those to whom a $7,500 a year income is beyond their wildest dreams.

In imitation of some bigger republics the tiny state of Andorra in the Pyrenees has a sedition act—probably considering no republican form of government complete without one—and the single tax comes under its ban. Senor J. B. Allemany, a prominent Spanish Single Taxer, is the first sufferer. He publishes a single tax paper which circulates throughout Andorra. The authorities consider it dangerous doctrine and consequently Senor Allemany was cited into court on the charge of disrespect to authority and inciting rebellion. He was found guilty, fined 2,000 pesetas and banished for three years. All of which is a compliment to the condemned, however hard it may be upon him. It shows that he was doing effective work and making clear some truths that the local plunderbund wished to conceal. The court did not injure Senor Allemany nearly as much as it injured the people of Andorra. It has adhered to the enemies of the public welfare and given them aid and comfort. No foreign conqueror of Andorra could do worse.

The town of Weiszenburg in Bavaria owns some forest lands which it has steadfastly refused to sell to private speculators. Instead the land is administered in the public interest. This year, according to Bodenreform of September 5, the net profit to the town from rental of these lands is 2,650,000 marks. Of this sum one million marks have been devoted to relief of the housing shortage and the rest to building of schools, a hospital and other public buildings. Compare this with what Chicago is getting today from the square mile of school land it once owned and sold. Which place has pursued the wiser policy?

Bodenreform reports the results of forest administration in two other Bavarian municipalities. In the village of Kesselostheim the entire cost of local government was paid, and, in addition, each citizen received a supply of firewood and 400 marks in cash. In the town of Geismarkt the cash distribution amounted to 3,000 marks per citizen. But, though Bodenreform does not report it, there must be a fly in the ointment. It is well enough to take the rental value of public forests for public use. Nevertheless if other land within the community is privately monopolized the owners will absorb in increased land values all the benefits.

FOR BENEFIT OF PROTECTIONISTS

The following reply to a correspondent who objected to free discussion in The Bulletin is self explanatory:

You say that "in order to be a real single taxer I have got to become a free trader and forsake the Republican party as well as to espouse a number of half baked ideas from those who consider themselves thinkers." We know no obligation on the part of a Single Taxer to desert the Republican party unless that party so conducts itself as to drive him forth. The most active single taxer in the present Congress is a Republican, Nolan of California. There is certainly no obligation on the part of a single taxer to accept half baked ideas in order to remain a single taxer or any idea other than single tax. But since the single tax principle is founded on the principle of freedom single taxers naturally favor free speech. And since they have no fear of defeat in discussion by advocates of erroneous ideas the Bulletin of the National Single Tax League does not hesitate to permit sincere advocates of public policies interested in our movement from having their say in its columns.

Concerning the doctrine of protection: There are some holding it who advocate the single tax for state and local purposes, and a land value tax for national purposes as the only tax for revenue purposes. They favor a high tariff not for revenue but for protection only. They see in the abolition of taxes on industry and enterprise an extension of their protectionist views, for the taxes now levied on labor and its products necessarily neutralize to greater or less extent the advantage duties on imports may give to the domestic manufacturer. They realize that untaxed American product can compete with the foreign product more easily than the taxed product. They realize that the opening of American natural resources to American industry will give American manufacturers a tremendous advantage over the manufacturere of monopolized countries. Consequently they are far more consistent than the protectionists who shy at the single tax because single taxers are able to see that free labor needs no protection and is better off without it.

There has not been established within the single tax movement, at least not by the National Single Tax League, any tribunal authorized to pass on the orthodoxy of any one affiliated with the movement or to try and condemn any one for heresy. There may be individuals and groups who have constituted themselves into such tribunals but they represent none but themselves. We recognize every one as a Single Taxer who willingly and consciously puts himslf in the class described by William R. Croasdale: "One who works for the single tax."

THE TORIES' DILEMMA

It is amusing to see the tories shiver at the specter of Socialism. No government could be too strong to suit them so long as it was a tory government. But to have a still stronger government in the hands of the unwashed. Ain't it a fright? Never could the tories believe that evil would befall their own pet, a powerful central government. Yet their own device for plunder may fall into the hands of their enemies and be used against them.

That is what the tories think the handwriting on the wall says just now. "After us the deluge" is a comfortable thought. But "With us the deluge" is a little disconcerting, so it is. I sometimes wonder if it is plain stupidity or love for lording it over men that makes tories reject Henry George's plan for a just and natural life. We must concede a certain bravado to the tory. With the tornado in sight he prefers destruction to honesty even though it gives him the shivers.—The Probe (Pittsburgh).

THE WAY OUT

"Everyone for himself and the common success for us all, and thankful if not for our own at least for the triumph of others."—Clough.

PRACTICAL SINGLE TAX POLITICS

(By Charles J. Ogle)

Mr. Kiefer's defence of attacking private ownership of land is far from convincing.

In the first place, Henry George can be quoted on both sides. In Progress and Poverty, Book VIII, Chapter II, entitled "How equal rights to the land may be asserted and secured," Mr. George considers the abolition of private ownership and decides against it. He does not even advocate taking all the rental value. By leaving to landowners a percentage of rent," he says, "which would probably be much less than the cost and loss involved in attempting to rent lands through State agency, and by making use of this existing machinery, we may without jar or check assert the common right to land by taking rent for public uses." He then goes on to "put the proposition into practical form by proposing—**"To abolish all taxation save that upon land values."**

This therefore is the practical proposition upon which our movement rests. In Maryland at least, the great bulk of Single Taxers feel it a grave mistake to go beyond this.

Strange as it may seem, the single tax has made the most progress in those countries where it has been the least agitated; and this can only mean that our method of agitation is radically wrong. Mr. Kiefer cites Australia and New Zealand as places where the doctrine has been "pushed vigorously without evasion or apology." Does he mean to say that our proponents in those places have successfully attacked the private ownership of land? Not by a long shot. I will venture the assertion that success in those places, as in Western Canada and South Africa and other places, has been due to our friends stressing the fiscal aspect and working for a tax reform rather than a land reform.

I am sorry to disturb Mr. Kiefer's faith in our success in such far-off countries as New Zealand and Australia, but the September issue of our English publication "Land and Liberty,"which arrived this morning, states that in New Zealand, according to Government returns, land has increased fifty million pounds, and that a closer investigation would show an increase in value of one hundred millions; that the land tax there is quite inadequate, etc. I am not familiar with the recent development in Australia, but in New South Wales, where most of the municipalities derive their revenues from land values, the land owners themselves put the reform across, as in some places, at least, they were the only ones allowed to vote on the proposition.

We have passed the "howling dervish" state of the movement, and the sooner we recognize that fact the more political progress we will make.

Answering Mr. Lucius Robinson's question as to why labor products should be exempt from taxation, speaking from the fiscal standpoint. As land is the only form of property which is enhanced in value by the expenditure of taxes, land is logically the only thing which should be levied upon. In that wonderfully clear presentation, "The Single-tax, what it is and why we urge it," Mr. George outlines our program, which is to abolish all taxes save the tax on real estate and to "abolish all of that which now falls on building improvements," increasing the land tax "so as to take as nearly as may be the whole of economic rent." We can never take quite all of it any more than we can express an exact two-thirds in decimals. We therefore should not speak of taking all of it as a practical proposition.

FOR PRESIDENT—WHO?

(By C. F. Booher)

With due respect to differing opinions, the childish attitude apparently adopted by some writers (August Bulletin) is amazing coming from supposedly thoughtful voters. The resentment against Wilsonism has blinded them to the ridiculous aspect of assisting a reactionary policy by "walloping" those who advance more liberal ideas.

One thing is certain. Harding or Cox will be our next president. Study the records and utterances of the men as well as the platforms of the parties and if the Democrats offer the better program (as certain writers who condemn them seem to think) support Cox regardless of the mistakes and failures of other leaders. Don't cut your nose off to spite your face. Have the Democrats under Wilson "fooled" us any worse than the Republicans under McKinley? Did the Democrats declare war, draft an army and win it against the opposition of the Republicans? But the press reports show that peace has not been established because of that opposition.

The League of Nations may be defective, probably is, (no human document is perfect) but--what would you think of a group of foreigners voting to amend our Constitution without becoming American citizens? So if we would amend the laws of the world court it behooves us to become members of that court and the sooner we do the more effective our objections. Our "isolation" is more imaginary than real. Our protest against assuming obligations while "retaining all benefits" of the League is puerile--"I'll play with you but if I am caught I wont be "it."

Women obtained the ballot sooner by working with these two parties than by third party action and, in my opinion Singletaxers can more nearly duplicate this performance by similar tactics.

Singletaxers do advocate abolishing private ownership of land so why beg the question? Make it clear that we are equally positive in contending for private possession while complying with certain laws. To proclaim "Rent of land belongs to the people" without advocating abolishment of private ownership would leave the apparent confiscation to be explained also.

Now go ahead and "wallop" me but for consience sake don't let any political spell binder do your thinking for you.

CIVIL LIBERTY THE ISSUE

(By Socrates D. Wooster)

Though by no means united, Single Taxers do not seem apathetic in the presidential contest if one may judge from the letters that have appeared in the Bulletin. In my letter, published in the July issue, I said that I will vote for Macauley if he will let me, for Debs if I must. If the election were today I would be compelled to vote for Debs for Macauley has not yet made known his position on the principles of freedom underlying the single tax, the principles that have been violated by suppression of free speech and other constitutional rights. Perhaps he will speak before election. I want to help swell the Single Tax party vote provided the party stands for all that Henry George stood for, not merely the roof without the foundation.

I note Mr. McKnight's remarks and observe that he must have failed to read thoroughly the letters on which he comments. He has evidently read the parts stating for whom the writers intend to vote, but he must have overlooked the reasons they give for he wonders what their reasons can be. Read the letters over again Mr. McKnight. You will find a reason stated in each case. You may not agree with them, but think them over anyway.

Dr. Cohen assumes that a vote for Cox is a vote for progress, a vote for Harding is a vote for reaction, a vote for Debs for Socialism, a vote for Christensen for unlimited hell. Just why he charges the latter with standing for conditions as they exist or will be under the Republican or

Democratic party I do not understand. If Christensen were President it would at least be safe to express one's opinion in public. Why Dr. Cohen insists that a vote for Debs should be cast by socialists only is also a mystery. Does he think that those who would condemn the Wilson administration's attacks on liberty can do so by voting with Palmer, Burleson and Woodrow himself? Since Cox is a protectionist I fail to see how a vote for him is a vote for free trade or for an approach toward it. Since I know the League of Nations will be controlled by militarists like Lloyd George, Millerand, a Wilsonite President of the United States and by smaller fry of the same kind I fail to to see how it would assure peace. I agree with Dr. Cohen concerning Harding but he should have put Cox in the same class. I agree with him concerning Watkins but there he is whipping a dead horse.

WHERE DOES THE PARTY STAND?

(By Lucius A. Robinson)

Mr. Ogle, in the July issue of the Bulletin, quotes the platform of the Single Tax party in a way to show that he construes it to mean that the party stands with him as a defender of private ownership of land. It seems to me that the passage quoted was intended to express the reverse sentiment, but since the issue has been raised it can only be settled by an unequivocal statement by the canidates, Messrs. Macauley and Barnum. Henry George said that the single tax is either a false or true remedy according to whether property in land is just or unjust. If the Single Tax party is not prepared to openly declare private property in land to be wrong and that it should be abolished, then it does not stand for the truth which Henry George made clear. Mr. Ogle claims that it does not. If he is right then I, an opponent of private ownership of land can feel no enthuiasm for it. If he is wreng then the candidates should not allow this false view to prevail.

HOW GEORGE WISHED TO BE UNDERSTOOD

But there was one small passage in the pamphlet which should not be overlooked. Of this ex-Senator Days has since said:

> "In Our Land and Land Policy" Henry George made a plea for private property in land. In August 1872 I became president of a lyceum in San Francisco which discussed various questions every Sunday afternoon. I invited him to open on the land question. In his speech he still favored private property in land. In closing the meeting I made a few remarks in which I observed that Mr. George said that he favored private property in land, but that he made a mistake in so saying, for every argument he made on the question showed that he was opposed to it. From that day to the day of his death Mr. George openly opposed by word as well as argument private property in land.

The passage of the pamphlet to which the Senator refers runs:

> "It by no means follows that there should be no such thing as property in land, but merely that there should be no monopolization--no standing between the man who is willing to work and the field which nature offers for his labor. For while it is true the land of the country is the free gift of the Creator to all the people of that country, to the enjoyment of which each has an equal natural right, it is also true that the recognition of private ownership in land is necessary to its proper use--is, in fact, a condition of civilization. When the millennium comes, and the old savage selfish instincts have died out of men, land may perhaps be held in common; but not until then."

The idea that Mr. George wished to convey was the necessity of securing improvements, which would not be the case if titles were to be confiscated and the State were to resume actual possession of all the land. But seeing in the instance of Senator Days the wrong idea his language expressed, when writing "Progress and Poverty" he changed it materially, to wit:

> "What is necessary for the use of land is not its private ownership, but the security of improvements * * * The complete recognition of common rights to land need in no way interfere with the complete recognition of individual right to improvements or produce * * * I do not propose either to purchase or to confiscate private property in land. The first would be unjust, the second needless. Let the individuals who now hold it still retain, if they want to, possession of what they are pleased to call **their** land. Let them continue to call it **their** land. Let them buy and sell, and bequeath and devise it. We may safely leave them the shell if we take the kernel. **It is not necessary to confiscate land, it is only necessary to confiscate rent.**"—From Life of Henry George, By Henry George Jr. Pp. 232-33-34.

HOW TO OPEN THE LAND

The cry raised every now and then that there is no more land in America is incorrect.

"There are "oceans" of acres, which are slacking on the job of feeding or housing the people. There are at least two reasons for this.

One reason is that vast estates of idle lands are held by individuals or corporations that hold them for a future market. To meet this situation we commend a paragraph in the Sunday Post-Intellingencer. The writer referes to the breaking up of large estates in England:

> Between the income tax and the government land-purchase legislation, many of the idle British acres have now been acquired by energetic citizens who are doing something useful with them. Taxes, in fact, are so heavy that the possessor of idle land is glad to sell it; and the land is so valuable that its new practical owners must set it to work to earn its keep.

The English producer suggests a process for our State and national legislators. The State and national governments are going to "need the money" increasingly, and we expect to see the legislators get after the fat landowners with both sheepshears and carving knives.—Seattle Union Record.

"No" said the striker, "I am not a Bolshevist. The Bolsheviki own their own land. I don't own any. I can't be one."—Exchange.

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When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied.
Henry George

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"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

ELECTION NEWS

Returns on the only contests vitally affecting national welfare are slow in coming in. Incomplete reports from California give the single tax vote as 210,000, and the opposition vote as 490,000. Complete returns may somewhat change these figures, but it is safe to announce favorable vote as stated above as compared with 118,000 in 1918. The so-called anti-single tax proposal, requiring 25 per cent signature hereafter to initiative measures for taxation amendments, was overwhelmingly defeated, but no figures have been reported. This result shows that the great majority of those who opposed the single tax are willing to reconsider their position, and fully justifies resubmission of a single tax measure at any time. The gain in favorable percentage of total vote over four years ago was three per cent.

In Oregon the vote is estimated at about 50,000 for the single tax and 180,000 against. For the benefit of the uninformed who do not realize that an election is but an incident in the fight against economic slavery, J. R. Herman, of the Oregon Single Tax League, promptly announced on election night that steps will be taken immediately for resubmission in 1922. Four years ago the favorable vote in Oregon was 42,790.

Both campaigns were badly handicapped by lack of funds. To win a state-wide contest requires something more than state headquarters manned by volunteer workers. More must be done than sending literature broadcast. These things are of the highest importance and are indispensible to a campaign of any kind, but much more is essential to reach all the voters who must be reached. To do that there should be an effective organization in each county and in subdivisions.

In the election just passed, thousands of votes were undoubtedly cast against the single tax that would have been cast for it had the voters come in contact with local workers who could have given them needed information and cleared away misunderstanding. The home meetings plan, instituted by the California committee, was an excellent method of accomplishing this object. But without funds to organize the whole state the extension of the plan to the smaller towns and isolated districts was impossible. Single Taxers throughout the United States should take this into consideration, and next time see to it that enough funds are on hand.

The showing in California and Oregon is highly creditable and encouraging, and shows what could be accomplished should campaigners be given the support to which they are entitled.

TEXAS LABOR ON RIGHT TRACK

The Texas State Federation of Labor adopted the following resolutions at its latest session:

Whereas, The Texas State Federation of Labor in its Declaration of Principles of many years ago adopted a program to obtain social and economic justice alike for every citizen, and

Whereas, By unremitting effort we have secured the adoption of a notable part of this program, such as "child labor laws," "compulsory education" and "free text books," "the eight-hour day," "equal pay for equal work, regardless of sex," "election of United States Senators by direct vote of the people" and "compensation laws," and

Whereas, For many years we have stood for "a separate assessment of land values from the values of improvements and other labor products, as a first step towards a more equitable system of taxation, which would relieve Labor of the disproportionate burden which it now bears," and for five years we have demanded Constitutional relief from an iniquitous and unjust tax system; therefore, be it

Resolved, That we again demand the submission to a vote of the people of an amendment to the Constitution of the State of Texas exempting all improvements and personal property from taxation, and at the same time the abolition of the poll tax, and that the Joint Legislative Committee and the friends of organized labor in the Legislature be urged to use their best efforts to secure the adoption of a joint resolution calling for the submission of such amendment to the vote of the people; and be it further

Resolved, That copies of this resolution be sent to every labor local in the state with request that its reading be made a special order of business to the end that all labor men be made familiar with this one pressing need of the hour.

BUSINESS MEN URGE TAX REFORM

A committee appointed by the Allied Boards of Trade of Alleghany County, (Pittsburgh) to consider measures for relief of the housing situation, made the following report at the regular monthly meeting on October 20th:

Whereas, Two years have passed since the signing of the Armistice, the housing question is still unsolved, no real steps have been taken looking toward a solution and further rent advances are predicted for May, 1921, all of which means intolerable living conditions for a large part of our people.

Whereas, Greatly increased revenue is urgently required by the county, city and the various school boards to meet necessary salary advances and increased general expense of government together with interest and sinking fund requirements for such needed bond issues, all of which means, under present conditons, higher taxes and still higher rents.

Whereas, Having in mind that rents will not decline until the housing supply approximates the demand and that the housing crisis is so urgently critical, involving, as it does, the public health, the public morals and the very lives of our people and particularly of our children, that nothing will suffice short of a program which will provide the utmost immediate incentive for building new homes and altering old houses for more adequate home use and which will at the same time provide a permanent basis for an adequate supply of homes for the future.

Whereas, The present Pittsburgh assessments total approximately 500 millions land and 300 millions buildings (county ratio approximately the same) and the 1920 millage for county, city and schools totals 32 mills on land and 26.30 mills on buildings and will be higher in 1921, together with the prospect of a greatly increased assessment on all old houses by the triennial assessment of 1921.

Whereas, A millage of 48 mills on land and 48 mills on buildings would produce slightly more than the 1920 revenue, would reduce the taxes on the typical $5,000 home ($600 lot, $4,400 house) from $134.92 to $30.91, a saving of $104.91 or 77-½%, would enable such a house to rent for $31.00 per month instead of $40.00 with about the same return to the owner, would tend to permanently reduce the price of land, would assure builders of an adequate return on their investment notwithstanding present high building costs, and would place the burden of cost of great public improvements such as represented by recent and proposed bond issues on the land which is the real beneficiary of such expenditures; therefore be it hereby

Resolved, That we prepare and introduce in the Pennsylvania Legislature, when it convenes in January, 1921, and urge for speedy passage the following bills:

First. A bill or amendment to what is known as the Pittsburgh Graded Tax Law which will immediately reduce the tax on all buildings or improvements on land to one per cent of the amount levied on land.

Second. A bill or amendment which will give counties the immediate or future right to vote on the proposition of reducing the tax on all buildings or improvements on land, live stock or machinery to one per cent of the amounts levied on land.

Third. A bill or amendment which will give school districts the immediate or future right to vote on the proposition of reducing the tax on all buildings or improvements on land, live stock or machinery to one per cent of the amounts levied on land.

Resolved Further, That we invite all other organizations, civic, labor, trade, professional, commercial, fraternal, social or religious, to join with us in this most necessary and, as we see it, only adequate campaign for homes for the people as well as for stores, mills, factories and offices, where they may be remuneratively employed in order that they may have adequate income to live in the homes provided.

TWO TIMID HOUSING MEASURES

The housing shortage has forced the legislatures of New Jersey and New York to concede the correctness of the single tax contention that taxation of dwellings restricts building operations. The concession was grudgingly given. The result is two pitifully inadequate laws. But since they have been wrung from hostile bodies, their passage is none the less significant. The New Jersey act is as follows:

An Act to exempt from taxation certain improvements to real estate:

Whereas, The cessation of building during the great war has created a shortage of dwelling houses throughout the state, and congested housing conditions resulting therefrom have seriously affected and endangered the public welfare, health and morals; and

Whereas, On account of the high costs of construction growing out of the great war and conditions resulting therefrom, private capital has been unwilling to undertake the construction of dwelling houses sufficient to meet the public emergency caused by such conditions; and

Whereas, It is deemed necessary to encourage the investment of private capital in the construction of dwelling houses during such emergency; and

Whereas, The measure hereinbelow set forth, by its terms and provisions will not in any way reduce the amount of returns receivable from present ratables throughout the State, and will eventually result in a greatly increased volume of ratables; therefore,

Be It Enacted By the Senate and General Assembly of the State of New Jersey:

1. No taxes shall be levied, assessed or collected for a period of five years from October first, nineteen hundred and twenty, on any improvements to real estate which may be erected between October first, nineteen hundred and twenty and October first, nineteen hundred and twenty-two, for dwelling purposes; provided that if, during said five years, improvements for dwelling purposes, greater in value than the existing improvements shall be placed upon any real estate, the amount of assessments on such improvements shall in no case, except that of damage through action of the elements, sufficient to warrant a reduction, be less than the assessment for improvements thereon existing at the date of the passage of this act.

2. This act shall take effect immediately.

Approved September 17, 1920.

The New York statute is:

AN ACT to amend the tax law in relation to the exemption from local taxation of new buildings planned for dwelling purposes.

Became a law September 27, 1920, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter sixty-two of the laws of nineteen hundred and nine, entitled "An act in relation to taxation, constituting chapter sixty of the consolidated laws," is hereby amended by inserting therein a new section, to be section four-b, to read as follows:

§ 4-b. **Exemption of new buildings from local taxation.** The legislative body of a county, or the legislative body of a city with the approval of the board of estimate and apportionment, if there be one in such city, or the governing board of a town, village or school district may determine that until January first, nineteen hundred and thirty-two, new buildings therein, planned for dwelling purposes exclusively, except hotels, shall be exempt from taxation for local purposes other than for assessments for local improvements during construction and so long as used or intended to be used exclusively for dwelling purposes, or if a building of four stories or more in height, used exclusively for dwelling purposes above the ground floor, provided construction was completed since April first, nineteen hundred and twenty, or, if not so completed, that construction be commenced before April first, nineteen hundred and twenty-two, and completion for occupancy be effected within two years after such commencement, or if now in course of construction within two years after this section takes effect.

§ 2. This act shall take effect immediately.

Conspicuous by its absence from both enactments is a provision for increasing taxation of land values. Evidently the landlords' interest weighed more heavily with the legislators than the public good. Each act might well have been entitled, "An act to throw a sop to the Single Taxers without yielding anything substantial."

The New York act calls to mind the efforts made from 1912 until the declaration of war to obtain from the Legislature relief for congestion of population in New York City. The late Mayor Gaynor appointed a committee, of which Frederick C. Leubuscher was chairman and Benjamin C. Marsh, secretary, to investigate the problem. The committee found that the trouble was due to withholding of sites from use, and recommended that the city be empowered to untax improvements and increase taxation of land values. A bill was introduced in the Legislature providing for a local referendum on this suggestion. But New York City's land speculators organized as "The Allied Real Estate Interests," fought the measure, and it was defeated. Year after year similar measures were introduced, meeting the same opposition and the same fate. It mattered nothing to legislators or speculators that congestion of population was gathering its toll of tuberculosis among adults in winter and of suffocation of babies in summer. Then came the war, making housing conditions intolerable that already were unspeakably bad. Still the legislators harkened to the speculators and took no action other than passage of laws against profiteering which may have been cribbed out of the libretto of some comic opera. Of course these laws proved failures, and now the legislators, unable to find any other pretext for delay in acknowledging the cause and cure to be found in tax laws, have passed as feeble and impotent an act along that line as they dared. Still, they are on the run. That much progress has been made.

THE NEXT PRESIDENT

To President-elect Harding, Single Taxers should extend sympathy in his misfortune. He has been chosen for a responsible position which he is utterly unfit to fill. Failure and humiliation together with harsh and well-deserved criticism are among evils from which he lacks the knowledge to save himself. That he is probably unaware of the situation, that he honestly believes his election a boon to the nation and cause for personal rejoicing, makes all the heavier the misfortune. So let there be said in advance all that can be said to cheer and encourage him when he meets his inevitable disappointment. Let him understand that nothing is expected of him by forward looking men and women, who know the road by which progress must be made as well as the goal to which it leads. He has not tried to conceal intent to follow reactionary policies. He has uttered no fine phrases designed to show fealty to and understanding of democracy. He has given no intelligent voter cause to believe that he will strive to lighten economic burdens or political wrongs. He has made clear that "freedom" and "justice" are meaningless words to him. And while it is possible that he may learn, even while in the presidential chair, there is little reason to hope for that. So he may take from Single Taxers in advance the assurance that they understand his difficulties. They know that he does not posses the knowledge needed to surmount them. They realize how unfair it was to impose such a task upon him. Experience has taught them the advantage of getting evil and wrong from an administration from which nothing more is to be expected over getting the same results from one that has given evidence of knowing better. And they appreciate the propaganda opportunities sure to be furnished by an economically ignorant administration. So let him have our good will. May it comfort and cheer him in his hour of trouble.

TAXING LUXURIES

An Iowa correspondent writes:

The Professor of Sociology at Cornell College, Iowa, the other day told his class that single tax was unfair in that it would put no tax on monopolies other than land, and cited the moving picture industry as example, saying that such luxuries should be heavily taxed. It is this argument among others that I wish to meet.

The moving picture industry may be on its way to becoming a monopoly, but it is certainly not so yet. If it should become one it will be through taxation imposed directly or indirectly and through connection of some in control of the industry with privileged interests able to help or

hamper its development. Heavier taxation will only accelerate this process since it must tend to force out the smaller investors, necessitate higher charges and thus reduce patronage, and facilitate combination among those able to surmount these difficulties. It would not be the moving picture owners who would pay the tax, but their patrons. It was such taxation that made possible a Whisky Trust. It is through connection with privileged interests that the packers maintain a Meat Trust. Every monopoly in things produced by labor must rest either on a special privilege conferred by the government or on taxation that makes it difficult for newcomers to engage in the industry. The remedy is abolition of taxes on labor and destruction of special privilege. The power of most privileged interests rests on land monopoly. The appropriation of rental value by the government will put an end to that. Other privileges rest on special grants of power. These should be revoked. To argue that land monopolists be allowed to retain ground rents, that taxation of industry continue and that there be no revocation of special grants, while complaining about monopoly, is a most illogical proceeding.

The Professor seems to think it proper to tax labor products provided they are "luxuries." He may find it hard to define that term in a way to apply equally to all. One man's luxury is another man's necessity. Many things have become necessities to most people which were once the luxuries of a few. If the moving picture is an enjoyable thing, if it adds to the sum of human happiness, then whether it be luxury or necessity, let us not discourage it either by taxation or any other way. If it has become a monopoly or is on the way to becoming one, let the power to monopolize it be destroyed. If it is an injury to society, then taxation is not the proper way to handle it. The same applies to all other "luxuries," whether real or imaginary.

The Professor should give some consideration to the science of taxation. Taxes are levied for the purpose of providing public revenue. So long as it is possible to obtain sufficient revenue without putting a burden on industry, all industry should be exempt. So long as there exists a fund to which society as a whole is morally entitled, and to which no individual has a just claim, public revenue should be derived from that fund. That such a fund exists in the rental value of land need not be argued here. The Professor will find the argument in Progress and Poverty. So long as any part of the rental value of land remains unappropriated for public use, so long is there no need of obtaining revenue by taxing labor or its products, and so long must all efforts fail to curb monopoly. The Professor must have forgotten, at the time he made the statement quoted, that all taxes on labor products can be shifted because they limit production and reduce the supply, and that taxes on land values cannot be shifted because the supply of land remains the same and more of it will be forced into the market. Had he borne this in mind he would not have made the mistake of urging a tax on any commodity as a means of curbing monopoly.

GEORGE V. WELLS.

George V. Wells, ardent single tax propagandist, able writer, interesting speaker and most lovable character, died at his home in Chicago on November 6, aged 76. He was one of the active spirits who made the Chicago Single Tax Club an influential organization. His work, however, was not confined to his home city. Readers of The Public will remember the many delightful sketches by "Jackson Biggles," bits of excellent single tax propaganda that even a non-Single Taxer could enjoy reading and would feel like asking for more when he finished. The last great political fight in which he was engaged was before the platform committee of the convention in Chicago, of July 10th to 20th, which formed the Farmer-Labor party, and nominated Parley Christensen for President. He had drawn up a brief tentative platform demanding public ownership of all businesses requiring a franchise, single tax, and direct issue of money by the government together with a provision revoking the privilege held by banks to issue money. The platform was not accepted. Had it been, it is probable that the party nominees would have found it easier to impress the voters. His funeral took place on November 8. Concerning it, a friend writes:

> We buried George V. Wells yesterday. He was one of the ardent Single Taxers of this city. While he was a very religious man, he cared little or nothing for dogmatic theology. For this reason his family asked us Single Taxers to take charge. All the speakers knew him intimately, and did justice to this ardent pioneer and prophet of the new day.

NEWS AND COMMENT

In spite of the landslide, ex-Governor L. F. C. Garvin was elected to the State Senate of Rhode Island by 194 majority. The victory is an important one. A bill granting cities and towns home rule in taxation has been introduced for the past few years at each session of the Legislature, and has several times come close to passage. With Governor Garvin in the State Senate, the workers for the measure will be in a stronger position.

Warren Worth Bailey was not elected to Congress, but won a victory that made his campaign well worth while. Through constant hammering he finally forced his opponent, John M. Rose, a few days before election, to speak out plainly on an issue he had been trying to dodge. The issue was that of universal compulsory military service. Rose was compelled to come out in black and white

against the proposal. Thus Bailey eliminated at least one vote in the next Congress from a program to apply to persons the vicious principle on which taxation of labor is based. Had there been in other districts genuine democratic candidates as aggressive and with election within bounds of possibility there would be fewer reactionary votes cast by reactionary Congressmen. When Rose reluctantly casts his vote against compulsory service it will really be Bailey who is voting.

The state platform of the Farmer-Labor party of Washington declared for "taxation of unearned increment in land values and exemption of all improvements and products of labor from taxation." On this platform Robert Bridges, Single Taxer, nominee of the party for governor, made his campaign. He was not elected nor were any of his party associates. But the party came out second in the contest, beating the Democratic nominees.

In a letter to legislative candidates, W. P. Halenkamp, secretary of the Ohio Site-Value Taxation League, brought out the following interesting facts:

Our industrial production in Ohio—that is the value added to raw materials by manufacture—amounts to about one billion dollars a year. We tax this billion dollar production for $100,000,000 for state and local purposes, while the federal government taxes it for about $500,000,000.

The total land value in the state—that is the value of land exclusive of improvements upon it—is about four billion dollars. During the last four or five years, land values have shown a general increase over the state of about 25 per cent a year. This produces an "unearned increment" in land of one billion dollars annually. It equals the industrial production. But this billion-dollar unearned increment is taxed for only $15,000,000 for state and local purposes, and the federal government does not levy any tax upon it. * * *

In the city of Cleveland ninety per cent of the people must pay about $40,000,000 a year to ten per cent of the people for permission to live and do business in Cleveland. * * *

Our state and local tax requirements amount to about $200,000,000. Certainly we could take this sum from the billion-dollar "unearned increment."

That the Republican party had a narrow escape from taking a common sense view of international trade relations, is shown by the following from the American Economist, organ of the American Protective Tariff League:

The Republican textbook was on the press on August 10, and it came to the knowledge of officials of the American Protective Tariff League that the following words were to be found on page 389 of the textbook:

"As a creditor nation we must have an excess of imports over exports—to pay the creditor nation its interest."

Through the quick co-operation of the most influential Republicans, we were able to confirm the report and this ultra Free Trade declaration was omitted from the textbook, and a part of the speech of Senator Harding before the Republican National Convention of 1916 was introduced, to mitigate the almost criminal editorial policy of omitting the great American policy of protection to American labor and industry from the textbook.

How this great mistake could occur we do not know, but possibly it was a development of the internationalists favoring the League of Nations within the Republican National Committee at New York. It is just as well to call a spade a spade now in order that such intentional or unintentional mistakes (?) may be avoided in the future.

The Protective Tariff League's view is evidently that a creditor nation will be ruined if its loans are paid back or even if it collects interest due. That must be President-elect Harding's view also. How splendidly equipped President and party are to grapple successfully with the nation's economic problems!

The Literary Digest of November 6th contains a discussion of tax problems in which various propositions for raising of federal revenue are discussed, arguments being presented for and against. Among these is the Ralston-Nolan bill to put a federal tax of one per cent on landholdings in excess of $10,000. The opposition is presented by H. G. Hathorn, a writer in Wallace's Farmer of Des Moines. This writer must have gotten his information from the Anti-Single Tax League and accepted it as gospel without looking further, for he states that the bill is based on the "single land tax, which all local trials have proven a failure." Had Mr. Hathorn made an effort to investigate that claim he would never have gone into print with it. But Mr. Hathorn's principle error is that he still holds to the theory that has actually proven a colossal fallacy and failure wherever tried, the theory that taxes should be levied according to ability to pay. Because he holds to this theory, in spite of experience, he declares the bill unjust. Furthermore, he has not rid himself of the false impression that a land value tax will fall heavily on the farmer. His statement is consequently of the backnumber order, such as well informed opponents no longer try to present to audiences whom they have cause to believe possess some knowledge of the matter. Mr. Hathorn should get in touch with farmers who have studied the matter thoroughly, say George P. Hampton, Managing Director of the Farmers' National Council, or William Bouck, Master of the Washington State Grange. In the meantime let him ponder over the following statement of the position of the latter body on taxation:

Resolved, That this body go on record as favoring the adoption of a system of taxation whereby personal property and all improvements would be exempt from taxation and the burden of taxation be borne by land values only.

The reactionary game of trying to cripple the initative in California and other states is one that two can play at. How would it do to propose a constitutional amendment providing that any initiative measure designed to increase the number of signatures required for proposals of any kind must itself conform to all regulations that it

would impose on others? The proponents of the late so-called anti-single tax amendment in California may wince at the idea of being themselves compelled to secure signatures of 25 per cent of the voters, but it would be as fair for them as for others, and they claim it would be fair for others. But if they are consistent they will never try to submit their amendment again under any circumstances. They claim that the single tax amendment, having been defeated, should not again be submitted. Now that their amendment has been defeated it remains to be seen how sincere they were in presenting such a claim.

In arguing for their amendment to make the initiative inapplicable to taxation measures, the anti-Single Taxers of California claimed that California farmers have had to put up $50,000 each time a single tax proposal gets on the ballot in order to fight it. If it was only to save the farmers this alleged expense that the Anti-Single Tax League framed and submitted the proposal, they can still accomplish their purpose even though the measure has been voted down. They need but inform the farmers that it is not necessary for them to contribute $50,000 or 50 cents to any anti-single tax campaign. Monopolistic corporations and the banks they control will give all the money required. Anything contributed by farmers or any unprivileged interest is merely a donation to the monopolies who will thus be relieved to that extent of contributing an amount equal to the farmers' contribution.

Benjamin Salmon, of the National Single Tax Committee, still remains imprisoned under sentence of a military tribunal, although never inducted into the military service. A plea for a writ of habeas corpus on the ground of the clearly illegal nature of the proceedings against him has been denied. An appeal has been taken, but this cannot be heard until February. Salmon's offense is refusal to violate his religious convictions against participation in war. Secretary Baker has so far refused to order his release. He has a wife and baby dependent upon him. Since the denial of the writ of habeas corpus his mother has made another appeal to Secretary Baker, the result of which remains to be seen. In the meantime Salmon is on a hunger strike—holding that even eating while under military control is participation in militarism—but is being forcibly fed.

A compliment to Louis F. Post is the enmity of those members of the American Legion who took snap judgment on their fellow members. Lawrence Todd, Washington correspondent of the Federated Press ,reports that "American Legion circles are all stirred up over the action of the executive committee in sending to the White House a delegation of 'hard-boiled' Southern members to demand the dismissal of Assistant Secretary of Labor Post." Mr. Todd makes clear that this demand was not authorized by the recent national convention. The planned attack was kept secret from the delegates and was not brought to light until the convention was over and the delegates had started home. Furthermore, Mr. Todd shows that this plot was an effort to help out Congressman Albert Johnson, representative of the Timber Trust. In his zeal for the big interests, Mr. Johnson had brought charges against Mr. Post in which he had the support of Attorney General Palmer. The charges proved a boomerang and it was evidently with the intent to save the faces of these officials that the American Legion was brought in. The resolutions were drawn by a sub-committee of the Legion's national committee, and, according to Mr. Todd, "this sub-committee report was not submitted to the full executive committee, nor was it permitted to reach the national convention. But after a new executive committee had been chosen, that body was presented with the report, which it promptly ratified and sent to the White House as the judgment of the American Legion." This contemptible action has not hurt Mr. Post, but it does look like a slap in the face of the American Legion delivered by its own officials.

A new edition of "The Next Step Toward Real Democracy" has been issued by its author, Emil O. Jorgenson, secretary of the Chicago Single Tax Club. The book is not only a splendid thing to hand to interested inquirers, but is useful as a reference work for single tax workers. It not only contains the usual propaganda arguments, but quotations from all prominent public men in any degree friendly to the movement, besides a brief account of progress in different countries. It furthermore contains charts, cartoons and other helpful matter. It is thus far more interesting and attractive than the kind of literature we have been in the habit of forcing on friends too courteous to refuse, but who are ever after too busy to read. The book may be had of the Chicago Single Tax Club, 1440 Bond and Mortgage Bldg., Chicago.

Frederic C. Howe, chairman of the National Single Tax League, will be one of the committee of seven to hold the prospective public inquiry on conditions in Ireland. The committee was selected by the Commission of One Hundred on Ireland, a group of prominent men selected from all walks of life. The idea of forming such a commission to conduct this public investigation originated with Oswald Garrison Villard, of The Nation. The other members of the committee to hold the inquiry will be Jane Addams, ex-Governor Joseph W. Folk, of Missouri; James H. Maurer, of the Pennsylvania State Federation of Labor; Senator David I. Walsh, of Massachusetts; Raymond Robins and Alexander Moore.

Terence McSwiney was allowed to starve lest landlordism perish. Underlying all opposition to self-determination for the Irish people is the fear of the landed aristocracy that an independent popular government may curtail or abolish the landlords' privilege. Predatory interests never hesitate to resort to any barbarism or cruelty considered necessary to protect their privileges. Such practices are not confined to Ireland. The Ludlow massacre of 1913 and the outrages now being brought to light in Hayti show that the British Empire has no monopoly in that respect. When the House of Lords approved by an almost unanimous vote the Black and Tan terror in Ireland, it merely voiced the sentiment of predatory Privilege in all lands and in all times. Universal peace and freedom cannot be brought about until privilege has been abolished.

A single tax platform short and clear is that of The Commonwealth League of England.

"The Commonwealth League demands that on the Appointed Day the Crown, as Trustee for the People, shall collect for the people the economic rent of the land."

There is missing the demand that taxation of labor be abolished, but that is implied nevertheless.

An interesting report from the new republic of Georgia in the Caucasus mountains is brought by J. Ramsey McDonald, the English labor leader, who has recently returned from there. The land has been nationalized by the new government. That is well enough as one step, but unless the government takes measures to ensure appropriation for public use of the entire rental value, little good will result therefrom.

The new Danish land law is thus described by Lawrence Todd, writing for the Federated Press:

Suppose you are a Danish landlord, a survival of the old feudal system whereby you held the life-income of a big estate which could not be sold or divided. The new law gives you until January 1, 1921, to sell 33 per cent of your land to the government at a fair valuation. You must also pay a special tax amounting to 20 to 25 per cent of the value of your lands. If you fail to accept this plan, before the end of 1920, you can take it during 1921, but you must pay an additional five per cent land tax. If you do not sell one-third of your lands to the state in 1921, then the offer is withdrawn, and your regular taxes are permanently increased by 1 or 1.2 per cent of the capital value of your whole estate. In any case you must pay the 20 to 25 per cent levy this year.

Mr. Todd reports that about 125,000 acres will thus be forced into public ownership. The government will rent these lands to qualified voters and will lend them money for improvements. The lessees will pay a rental of four and a half per cent on the estimated land value, which will be revalued periodically. Revaluations will omit values added by the tenants' expenditures and labor. An additional 100,000 acres will be taken for similar disposition from the state clergy. The land value tax will net the government this year about $19,000,000 in American money at the normal rate of exchange.

The result of the presidential election is largely spoken of as a reactionary triumph. So it may be as far as immediate consequences are concerned. The people are not discriminating, are prone to attribute to progressivism or idealism evils due to neglect of both and falsely labeled, and naturally seek refuge with the strongest opposition regardless of its nature. While so engaged and so falsely impressed, it is doubly difficult to secure favorable attention, to say nothing of action, on real progressive measures leading to true ideals. This situation makes all the more creditable the results secured in California and Oregon. To the workers in both states thanks and appreciation are due from the Single Taxers of the country. In a year when many strongly intrenched popular idols went down in overwhelming defeat—a few of them undeserved—when such strong organizations as the Farmers' Non-Partisan League found it hard to weather the storm, when in the blindness of popular wrath warnings to voters by labor and farmers' organizations against public enemies were disregarded, it was a remarkable achievement to come out of the campaign with an increased vote. It shows what may be looked for when conditions become more favorable, as they soon must. To the present period of reaction must follow a progressive wave. The stronger the reactionary policies inaugurated the stronger this wave is likely to be. We must be prepared for it and ready to guide it properly. Continuous, steady propaganda and improved organization are needed. Now is the time for those who have helped to come forward for renewed effort, and for those who have held back to get busy.

THE WAY OUT

"Everyone for himself and the common success for us all, and thankful if not for our own at least for the triumph of others."—Clough.

HENRY GEORGE DID NOT MAKE MISTAKE

Fairhope (Ala.) Courier.

In the last Bulletin of the Single Tax League, Chas. J. Ogle suggests "the inexpediency of continuing to make assaults upon the private ownership of land." "My feeling," he continued, "is that such assertions repel the uninitiated by their revolutionary character and provide effective ammunition for our friends, the enemy. * * * Not only are attacks upon private ownership unnecessarily alarming. They are misleading. They suggest land communism or land nationalization—whereas the 'simple, yet sovereign remedy' proposed by Henry George is merely to appropriate rent by taxation. We are indebted to the Single Tax Party for an admirably clear and terse slogan: 'The rent of land belongs to the people.' It seems to me this might be amplified by adding: 'To tax anything else is robbery.'"

He quotes Professor Young, (who wrote a history of the Single Tax movement, as saying that "Single Taxers must have often regretted Mr. George's assertion that 'the private ownership of land is a bold, bare, enormous wrong like chattel slavery.'"

We are familiar with this line of argument and have great respect for the gentlemen making it, whose sincerity and desire to use the best methods for advancing the cause of the restoration of the land to the people, we question no more than our own, but we cannot agree with them.

It more and more seems to us our most logical and effective line of attack against land monopoly, (which is what we are really striking against) is to attack the right of ownership—with all that instinctively occurs to the mind as prerogatives of ownership—of land, which embraces all opportunities for life and employment to human beings; which exists independent of men's efforts past or present, and on and from which men yet to come must live.

Henry George was everlastingly right in declaring the "private ownership of land to be bold, bare, monstrous wrong" because "ownership" can in logic and morals, attach only to things which are produced by labor.

The Single Tax Party slogan is good. "The rent of land belongs to the people. It is their common heritage, not to be "owned" by any portion of the people, but individually possessed for purpose of use, in harmony with the common right, by the payment of the "rent" to the public.

IN MEMORY OF GRANDPA CALDWELL

James Leslie Caldwell, the zealous Christian and philosopher, passed to his reward August 19, 1920. He requested that it be stated at his grave that he did his best to have economic justice established in the world. Therefore, we think it timely and in harmony with the manner in which he did things, to give a brief statement of his life's work along religious and economic lines.

Grandpa Caldwell was misunderstood, and therefore misjudged, by many, in that they thought he had adopted a system of political economy for his religion. A great mistake and an injustice to the man! He had unlimited faith in a prayer-answering God and counseled with Him day by day. He believed that the fundamental principles of Christ should dominate and rule the world. Hence, he believed that when Jesus said to the charter members of His Church, "Ye are the light of the world," that He meant that they should teach His principles in the economic as well as in the spiritual realm of life. He also thought that when the Master said to His disciples, "Seek ye first the Kingdom of God and His righteousness and all these things shall be added unto you," that He meant the material things.

Therefore he adopted as his slogan, economic justice for all men and special privileges to none, and he believed the first step toward the goal would be to free God's natural resources to the use of all men.

His method of accomplishing this is through taxation. About the year 1885, he read Henry George's book on taxation, and became a strong advocate of the single tax. At that time he owned one thousand acres of Texas black land. Since that time he has given the greater part of that land and the weight of his intellect and energy to the cause which he espoused.

Why did he spend his fortune and energy for an economic principle? Because he believed that the spirit of greed is acquired in early life through the fear of poverty, and by removing that fear, greed and rivalry between men for fortune would vanish as the dew under a morning sun, and thereby establishing the practice of The Golden Rule among men. He believed it a useless thing to sing to a man about the "Mansions in the Skies" while he at the same time was upholding a system that was denying that man the use of God's opportunities. No wonder, then, he said: "I did my best to have economic justice established in the world."

He further believed that the Church is God's chosen agency for building the Kingdom of God in the world, and that her mission is to change customs and even civil law to conform to the fundamental principles of God's eternal truth.

He believed that the real hindrance to social adjustment, to political sanity and integrity, to industrial and economic harmony and to greater efficiency of the Church of God, is the number of people who have no social outlook, no vital human interst, no moral sympathy, and that the world must be awakened to the consciousness that human values are first and paramount in a community of responsible human beings and that every man is his brother's keeper.

W. J. BECK, Amarillo, Texas.

LANDLORDS

The landlord is the only lord left in America.

The landlord is the only modern person who retains the powers of the medieval baron. The medieval baron sold his serfs with his land. The landlord sells you with his houses. You can't prevent him because there is nowhere else to go. The serf was well or badly treated at the whim of the baron. So are you at the whim of the landlord.

When food prices advance, you can eat less. When clothing goes up, you can wear less. But when rents are increased you must pay.

Any other speculator in human wants gives you a chance at readjustment by economizing. The landlord gives you no chance. You can't camp in the street.

History shows that sooner or later every injustice against the people is revenged. If not at one time, then at another.

England, the land of lords, is beginning ot get rid of its landlords by constructing municipally-owned dwellings. That is too easy a death for the profiteer.—Cincinnati Post (non-radical).

"The great Merit of the single tax is its adaptability. Indeed it would be difficult to conceive of a religious or social propaganda which does not need to include its essential doctrine. Especially should all Christian Associations, taking their name from the great religious and social reformer of Judea, feel interested in the ethical side of the single tax, which embodies the essence of Christianity."—William Lloyd Garrison.

"How small, of all the human hearts endure,
That part which laws or kings can cause or cure."
—Oliver Goldsmith.

"Co-operation is of two kinds—co-operation in supply and co-operation in production."—Henry George.

A CHRISTMAS REMINDER

The Christmas gift that will do most to realize the Christmas vision of PEACE ON EARTH, GOOD WILL TO MEN, is that which spreads the gospel of the brotherhood of man as taught by Henry George.

So we are sending out his complete works and the story of his life, ten volumes in all, for less than cost; eight dollars bound in cloth and twelve dollars in leather.

NATIONAL SINGLE TAX LEAGUE
Wilmington, Delaware.

'When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied'
Henry George

The BULLETIN of the NATIONAL SINGLE TAX LEAGUE

Price $1.00 a year S. DANZIGER, *Editor*

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IV DECEMBER 11

National Committee

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"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

WITH NEW YEAR GREETINGS

With the passing of the old year, the story of eleven months of work by the present management of the National Single Tax League is before the readers of the Bulletin as shown in the minutes of committee meetings, the financial report to November 30th and the summary of the general condition of the single tax movement as set forth by Bolton Hall.

Taken in general, in detail or by study of that very small fraction of real results which are capable of being traced, it is a record of which our fellow workers in the many and varied lines of their apostleship for the gospel of the Prophet of San Francisco need not be ashamed, a story which should inspire them with the optimism and courage which make success not certain only but near at hand as well. True we have been made to realize through the aftermath of the world war that the harvest is plenteous beyond all expectation and the laborers few as their number is measured with the world's need, but never before have we had such triumphant proof of our faith that if civilization is to go forward it must go along the way in which we are the pioneers.

And civilization is going forward, a real civilization of the reality of human brotherhood, a brotherhood that looks forward with sure faith and vision to a future which, as compared with the poverty and misery, the degradation and doubt of this time in which we suffer, shall be as the coming of the Kingdom of Heaven upon earth. But we are they who realize, thanks to Henry George, that this brotherhood must first of all be made possible by recognition of the equal right of all to our inheritance, the earth which has been given to the children of men, to all the children alike.

Here is the work of the single tax movement and here the necessity for its organization as we are now organized in the National League. What that League can do in the new year as compared with what it has done in 1920, depends upon the contributions and pledges received at once after the going out of this Bulletin, for from these we must make up the year's budget and determine the League's work. The most important part of that work and the most expensive is the issuance of this Bulletin by which our workers keep in touch with each other. If sufficient funds are pledged, it will be issued monthly; if not, then every two months, or, if it must be, only quarterly. But it must be issued, the oftener the better, to give us the realization of working together. As Henry George said, we are more certain that we see a star when we know that others see it also, and the star we follow through the darkness and dangers of this present night, like that which in the Scripture story shone over Bethlehem at the first Christmas, has for its meaning and its message—"Peace on earth, good will to men."

FRANK STEPHENS.

MEETING OF THE NATIONAL COMMITTEE

New York City, 7.30 P. M., Saturday, December 11th, 1920: Mr. Ingersoll presiding; present also, Doblin, Danziger, Kiefer, Hall, Salmon, Stephens, and by invitation, Miss Hicks and W. L. Ross.

Minutes of the previous meeting discussed and approved.

Financial report for ten months, from February to November inclusive, discussed and approved.

W. L. Ross gave detailed statement of the Great Adventure Campaign in California. Following his account of the sale and distribution of some 400,000 pieces of single tax literature, forwarded by the National Single Tax Committee, it was resolved that Ross and Stephens be appointed a committee to arrange for a further contribution of a like nature, to be used in the next campaign for the Great Adventure, for which preparations are now being made. Mr. Ross and his fellow-workers were congratulated by the National Committee on their devoted labors.

A paper by Bolton Hall, on the present condition of the single tax movement, was read in connection with discussion of the work done by the workers in Oregon, and Pittsburgh, the Single Tax Party, the Single Tax Publishing Co., the Committee of Manufacturers and Merchants on Federal Taxation, the International Free Trade League and the Committee of 48.

With reference to the proposed joint publication of the Bulletin of the National Single Tax League and the International Free Trade League, it was decided that funds were not at present available, and that the authorization by the last meeting should be countermanded for the present.

After discussion of proposals for holding a National Single Tax Conference, the matter was laid on the table to be acted upon at the next meeting of the Committee.

In discussion of the issuance of literature, the Secretary was directed to make an offer to Doubleday, Page & Co. for the printed matter as to which they had written, unbound sheets of Social Problems and Protection and Free Trade.

The work of the National Committee was considered at length in connection with the necessity of utilizing to the utmost the income which is so difficult to secure in these times of confusion and uncertainty, admittedly an exceptionally hard time in which to secure money for reform work. The Committee's work during the ten months since the renewal of its activities in February, has been the issuance of about 5,000 copies a month of the Bulletin of the National Single Tax League, some 50,000 in all; the issuance to about 1,000 newspapers and libraries of 65,000 Press Bureau sheets, the sale and distribution of literature, replies by personal letter to every contribution received, the furnishing of lists to kindred organizations working for reform in land tenure and taxation and the keeping up to date of lists of Single Taxers.

The Bulletin and Press Bureau were reported upon at length by Mr. Danziger, the issuance of the Bulletin was declared to be the most important work to kept going and the officers of the Committee were, after extended discussion of finances, directed to secure the largest possible amount of funds for work during the coming year.

FRANK STEPHENS, Sec'y.

THE RECORD OF PROGRESS

Prepared and read by Bolton Hall at meeting of the National Single Tax Committe in New York City on December 11:

The success of the single tax has been enormous. We are fighting an Institution not confined, like Chattel Slavery, to a section of a country and repugnant to advanced opinion and to other nations; but an Institution held sacred as the bulwark of private property by the mass of mankind. It has been the policy of Privilege to ignore all this, to minimize or even to deny it. In only forty years, we have broken the ranks and made notable advances.

The latest evidence is California, where, in the face of a reactionary landslide and unlimited funds, we polled more than two of every six and one-half votes in that stronghold of land monopoly and privileged interests.

This California vote was no accidental or sporadic victory, for we got nearly as large a percentage for a less radical bill two years ago.

If we allow one-third of the vote as due to special efforts made in that particular state, and multiply the balance by the total vote of the United States, we would have about four million eight hundred thousand (4,800,000) votes or one in every five, which would make the socialist vote, (important as it is), look trifling. Oregon has done almost as well.

In California the "People's Anti-Single Tax League," went so far as to try to destroy the initiative, lest the Single Taxers should again avail themselves of it. They were backed by unlimited money, and, of course, by the press; they were overwhelmed at the polls.

Kansas also, under the leadership of Gov. Henry J. Allen, adopted a constitutional amendment designed to transfer a big share of taxation from improvements.

Pittsburgh and Scranton, Pa., have maintained for years a system under which taxes are being transferred gradually from improvements to land values. In spite of fierce opposition, it has proved so popular that even a representative of the "Baltimore Sun," hostile paper, is forced to admit that it has worked well. Harrisburg is now open to the same system.

In Baltimore, a land value charter amendment was kept off the ballot only by the Court of Appeals.

In Congress, Mr. Nolan has introduced the Ralston Bill. It would abolish some of the many mean and vicious taxes imposed by the Federal Revenue Law and substitute for them a 1 per cent tax on the value of all land holdings in excess of $10,000, aside from value of improvements. Sustaining it vigorously and on their own account are Otto Cullan, of Chicago; Harry H. Willock, of Pittsburgh, and Fenton Lawson, of Cincinnati, and others. It may be thought that the Court of Appeals would not sustain so fine a distinction as that made in the Bill between a license to hold land and a tax on land values—but the Court of Appeals will now be forced to sustain anything that will get the revenue, the increasing revenue that is now a necessity.

The tendency throughout the British Empire is summarized in the following from the December issue of Land and Liberty:

"In Queensland the policy has been in full operation since 1902; in New South Wales (except that part of Sydney called the City) since 1908; in the City of Sydney since 1916; in South Australia for ten years in 13 municipalities; in the Transvaal in most localities since 1916; and in the Western Provinces of Canada since they were founded. In Manitoba, city improvements are taxed only two-thirds of their value, and there, as in the Western Provinces, local taxes on farm buildings and improvements are almost unknown. Overwhelming evidence proves the success of the Rating of Land Values wherever it has been adopted, and it is that success which has recently persuaded the Province of Ontario, the Cape Province, the State of Victoria and the Orange Free State to extend

to their municipalities the same powers to rate land values as are possessed in other Colonies. In New Zealand 167 local authorities rate on land values, viz., 64 boroughs, 34 counties, and 67 other smaller town districts and areas. Sixteen polls had been taken to revert to the old system, and of these only five had been successful."

Argentina, Brazil, Denmark and even Germany, are still further forward than we are in putting justice into practice. The new Constitution of the German Republic declares that "all the increase in land values not due to the expenditure of capital or labor, must be used for Communal benefits." All these countries look to the United States as a model. Activity here with even a little progress will sweep some of these countries into the van of straight single tax. International competition and the force of example will do the rest.

The necessities of the nations make taxation the most pressing of questions. Europe claims to be unable to pay its debts, particularly to this country. We should say to them, we will give you extensions, further credits, or accept a compromise only when you have drawn upon the proper source of revenue, and if you then find that insufficient,

Take the rental value of your lands to pay your public debts; leave off oppressing your people; then, should you be unable to pay, ask America for consideration.

This is what we should press upon public attention. Why should not the value of land go to the United States when so much of its rents already come here? Why should we not insist upon payment being drawn from a source which would not cripple European industry nor its capacity for production and trade?

In other words, European governments claim to be insolvent. They are not insolvent, they are only giving preferred claims to the private owners of their lands and natural resources.

The time to make progress is when the tide is with you and we are the only ones to teach the public, and particularly the financial public this great lesson.

To come nearer home—the housing situation is the most crying topic now, and is likely to be more so. We know that the basic cause is the monopoly and withholding from use of land. The newspapers generally neglect to say anything about that. There is no organized effort but the National Single Tax League to force this on public attention as in our Economic League newspaper bulletins which are so widely used. We, and we alone, can and must increase this force.

The burden of carrying on this work must not be left to a few. While but a small proportion of Single Taxers are so situated that they can personally do active work, all, or nearly all, can and should contribute to the expense of carrying it on. For this no special appeal ought to be necessary. Any one who understands the single tax knows that in order to get it there must be co-operation. To join in such an effort nearly all are willing, but too many are in need of reminders of their duty. Procrastination may be as harmful as deliberate neglect. For that reason we are compelled to urge all to whose attention this notice may come to help the advance by immediate remittances to the National Committee.

CALIFORNIA RETURNS

Full returns from California are still missing, but the result is about as indicated by the early returns, a favorable vote, exceeding 200,000, and a gain of about 100,000 votes over 1918. The campaign Committee must get returns directly from the County Clerk of each county to be assured of accuracy, and is now doing so. The cost of conducting the campaign was about $26,000.

George A. Briggs has been authorized to proceed about the state on an organizing tour in preparation for the next campaign. An automobile for this purpose has been donated by James Bell, of Elkhart, Indiana.

The National Single Tax League through action of the National Committee desires to call attention to the splendid work and encouraging results achieved both in California and Oregon.

OREGON RETURNS

The final official returns, as reported in the Oregon Journal, is: Yes, 37,280. No, 138,549. This is a slight increase in percentage over the land and loan measure. But not as great a total vote.

We had twenty-six hundred dollars covering a period of two years. Oregon is one-fourth the size of California, her population is compact, two-thirds of it within a radius of fifty miles of Portland. We carried the nearest county, and from there out the vote diminished just in proportion to our inability to reach them.

The Farmer-Labor party of Washington, a three months' old child, with single tax pure as a leading issue, polled 125,000 votes and came in second party. But they have not got the initiative on constitutional amendments. We have. Our campaign not only made Oregon, but it made Washington, and it is Oregon that will prevent the Reds from getting control of the radical movement in the Northwest. It is up to the Single Taxers of the nation to prevent any reaction by helping the Oregon movement. We will submit the same measure. It is now ready for signatures. What will the National do?

J. R. HERMANN.

SINGLE TAX PARTY RETURNS

The Single Tax party had its presidential ticket on the ballot in nine states, and nominated candidates for legislative or local offices in eleven. Full returns from all states are not in. This is due in large measure to the negligence of election officials in reporting returns for minor parties unless severely prodded into doing so, and also to a practice in some localities of counting such votes for one of the big parties. Returns so far received by James A. Robinson of the party's Executive Committee, and others reported by the Federated Press, are as follows:

Illinois—772 votes for Macauley, 982 votes for Spalding for Governor.

Indiana—566 votes for Macauley.

Pennsylvania—870 votes for Macauley, 2,250 votes for the state ticket.

Ohio—2,300 votes for Macauley.

Rhode Island—83 votes for Macauley.

No returns from New Jersey, Maine, Delaware or Massachusetts.

At South Manchester, Connecticut, the party nominated John Cairns for the Legislature, and

polled 897 votes. The best showing was made by the judiciary candidates in Ohio. Although all parties nominated candidates for these positions, they are put on a separate ballot and no party designation is allowed opposite their names. Voters consequently display more independence. In Cuyahoga county, containing Cleveland, George Cook, nominee for Judge, received 9,144 votes as against 5,840 for the Democratic nominee. In Mahoning county, containing Youngstown, G. D. Hersey, Single Tax candidate for Common Pleas Judge, received 3,714 votes, and Joseph W. Gottlieb, for the State Supreme Court, received 2,980 votes. In the state at large, Mr. Robinson reports that the vote for the four Single Tax candidates for the Supreme Court ranged from 125,000 to 237,000 votes.

The vote obtained by the party represents but a small part of single tax strength or sentiment. It is and has been the same with all minor parties. The Prohibition party never polled more than a negligible percentage of prohibition votes. The vote for the Socialist party is far from a complete account of socialists. The great mass of voters, whatever their sentiment may be toward certain principles or ideas, cannot lose interest in the fight between candidates whose election is possible, nor lose sight of other issues which they would have settled.

THE RALSTON-NOLAN BILL

Businessmen can prove themselves business-like in dealing with public questions by seriously considering the communication going to them from the Merchants and Manufacturers Committee on Taxation. The headquarters of this Committee are at 1346 Altgeld St., Chicago. The Chairman is Otto Cullman, of the Cullman Wheel Co. The Treasurer is Fenton Lawson, of the F. H. Lawson Co., of Cincinnati. The appeal that is going to them is as follows:

Our nation is facing years of heavy taxation to pay the interest on the War Debt, to say nothing of the principal.

This need occasion no alarm if taxes are levied justly, but if the tax system is faulty, incalculable harm will be done to legitimate business as well as the whole nation, for whatever injures business, injures ALL.

Taxation is a science.

Taxation is the greatest power for good or evil which government wields.

Taxation may stimulate business or it may strangle it.

Taxation may drive capital out of industry, even out of the nation, or it may encourage development of new resources.

Taxation may quiet unrest or it may provoke agitation.

Taxing the window lights once darkened the homes of the French people and helped to bring the Revolution. A sales tax or any tax on consumption will raise prices, arm the agitator with a fresh weapon and increase dangerous social unrest.

The Ralston-Nolan bill enacted into law will free business, reduce prices, encourage new production and thereby disarm the agitator. Read again our literature.

HOW TO HELP

The Secretary's reply to a correspondent who wants to know if propaganda results justify efforts:

Considering this is the most radical reform that ever was undertaken, its advance since Progress and Poverty was written is marvelous. We are attacking an institution which practically every one takes for granted as unchangeable and the spread of our idea, considering that, has been beyond anything that could have been hoped for.

During the past year my work with the Committee of 48 has thrown me with many men and women who were not Single Taxers—the 48 Committee themselves, members of the Non-Partisan League, members of the Labor Party, Socialists and Parlor Liberals. The acceptance of one-half of our doctrine, and that the more important half, the necessity for taxing land values by taxation, is so general that one would hardly exaggerate if he called it universal among the reform element. The other half of our doctrine—the abolition of taxation other than that of land values—is not so accepted; that is largely because of the unwillingness of our over-taxed people to give up any of the taxation from which revenue may be obtained to meet the disastrous waste and extravagance of the war.

What the League has done for ten months past has been to try to hold an organization together for whatever the future might have in store for us by issuing a monthly Bulletin of which we have put out about 50,000 copies and Press Bureau matter of which we have put out to nearly a thousand newspapers about 65,000 sheets. Further, we have answered every contribution that has been received with a personal letter of some sort, have given away and sold a considerable quantity of literature and have furnished many lists to kindred organizations, and are always doing work to try and keep our list of known Single Taxers up to date. With what money we have received this has been the utmost we could do, and I have never known a time when it was more difficult to obtain money for reform work. If you can suggest to us any better way of working for the Cause we have at heart, you will confer a favor beyond anything I can express to you. If you know no better way to advise us, then I must come back at you with the inquiry, why not help? Let us put you down for a guarantee on the list we are making up for the coming year.

CALIFORNIA MONOPOLY TACTICS

Land monopolists had no argument against Amendment 20, hence they used falsehood in defense of their unearned graft called Ground Rent. Their plan was to make single tax appear "Pernicious" to the voter. This was their only hope of getting votes in support of the present feudal land system. They made the following statements, which they knew were false:

1. That Joseph Fels left an endowment for promoting single tax. By this falsehood they hoped to limit subscriptions for single tax.

2. That the ground rent tax would be paid by tenants. In this way they got votes from robbed tenants who would be really benefited by Amendment 20.

3. That single tax would destroy security for bonds.

The truth: Banks lend only on income property, that is, capital. Banks will not lend on vacant land because it yields no income. A bank offers $240,000 Fullerton School District bonds; giving the total taxable property securing them as $10,081,695.00, or FORTY-TWO TIMES the bonds. This must allow ten to twenty times the bond value in IMPROVEMENTS, without a cent of ground value. In-

dustrial bonds are all security by improvements and machinery.

4. That Amendment 20 concealed the real object—single tax on site rent.

5. That Single Taxers are Bolshevists; their principle being "all property is theft," in other words, communism. Not a word can they quote to justify this falsehood.

6. That Canadian cities tried taxing land only, and a panic followed. Plenty of Canadians write that all slumps in business were caused by the war, and that exempting labor products is retained.

7. That the site rent tax would confiscate improvements.

A tax can confiscate only the thing taxed. Improvements being exempt, would be encouraged, not confiscated.

8. That the farmer would be forced to pay all the taxes, city dwellers to be free of taxes.

The truth: Four-fifths of all land values are found in cities and towns, hence the tax of farms would be reduced accordingly.

9. That corporations would be free of taxes.

10. That Amendment would change land tenure.

Believing that these lies had sufficiently poisoned its readers, an organ of monopoly thought it time for anarchistic violence, and advised as follows:

"SWAT THE MONGER. The next time anybody comes to your door with a single tax initative petition, kick him all the way down stairs. Swat the hireling who attempts to circulate a petition."

C. F. HUNT.

JEROME C. REIS

Jerome C. Reis, active single tax propagandist and prominent among the workers for the Single Tax party, died in Philadelphia on December 14, of Bright's disease, aged 32. He was a live wire in the movement, and his absence is sure to be felt. It is probable that his activity in the presidential campaign shortened his life, for he worked in spite of safety regulations for one in his condition. Thus we have one more example of the truth of the prediction: "But it will find friends —those who will toil for it; suffer for it; if need be, die for it. This is the power of Truth."

OUTLAY NATIONAL SINGLE TAX LEAGUE

From February 1st to November 30th, 1920

Office Wages		$2,316.60
Rent	$ 402.00	
Stationery and Printing	522.21	
Traveling Expenses	439.75	
Sundries	190.35	
		1,554.31
Bulletin	$3,408.91	
Press Bureau	1,934.36	
		5,343.27
Specoial		534.12
Literature		77.00
Cash on Hand		220.72
		$10,046.02

"He is the free man whom the truth makes free, and all are slaves besides."—Cowper.

NEWS AND COMMENT

Pleasant news is the final release of Ben Salmon, of Denver, member of the National Committee of the National Single Tax League, from illegal and unfair imprisonment. Mr. Salmon was able to attend the meeting of the National Committee at New York on December 11, and received a warm welcome.

A noteworthy feature of the result in Oregon is that the measure submitted this year is the first one that provided for complete single tax and nothing else. The Land and Loan amendment of four years provided for public appropriation of the entire rental value of land, but contained in addition a provision for government loans to individuals. It received 43,390 votes in favor and 154,000 against. While this was proportionately the same as this year, the loan provision must have attracted some votes that would not otherwise have been cast for it. The vote of this year shows therefore a gain.

In its session at Boston the National Grange declared for "adequate" and "equitable" taxation of bank property, incomes and inheritances as a source of permanent income for states and nation. Unusual expenses it would meet by taxes on excess profits, luxuries and other excise subjects. On the sales tax it takes a sound view, opposing the proposal because "it is a consumption tax and adds an unfair burden to all purchasers without reference to their ability to bear the added burden." It says further:

> All taxes should be levied so as to encourage home-owning and to discourage speculation and tentantry, so far as sound public policy will permit.

The Grange members ought to realize that if "all taxes" should be levied as stated then the previous demand for income, inheritance, excess profits and other taxes must be wrong. These do not discourage speculation or tenantry. To the extent they fall on earned incomes they discourage industry and thrift, and rob the producer besides of a part of his product. To help the producer, taxes should be levied entirely on the source of unearned incomes unless the source happens to be an artificial monopoly. In the latter case the artificial monopoly should be abolished. After that there will be no unearned incomes from that source. Any other unearned incomes must come from monopoly of mineral lands, city lots, timber lands, rights of way and franchises of public service corporations, water power, terminal sites, agricultural opportunities and other free gifts of nature. It is through monopoly of these resources that industry is checked, labor is robbed, speculation encouraged and all the other evils produced of which the Grange justly complains. The concentration of all taxes upon land values will destroy this monopoly since it will make unprofitable

the holding of valuable land without use and reduce the burden of those who are putting their land to proper use. The Grange should follow the example of the Grain Growers' Association of Canada and of its own Washington State branch, and urge application of the single tax.

The Provincial Council, or legislature, of the Orange River Free State in South Africa, has granted to cities and towns of the province the right to untax improvements and tax land values accordingly for local purposes. Similar legislation has already been enacted and taken advantage of in the Transvaal and Cape provinces. As in many parts of British dominions, these laws are defective, inasmuch as municipal voting is restricted to "registered owners of rateable property." Nevertheless considerable progress has been made.

The city of Manchester, England, has taken a long stride forward. The City Council at its meeting in October adopted the following resolution:

That in the Council's Parliamentary Bill a clause be included to secure power to levy rates on five percentum of the capital value of all the land in the city whether used or not.

At the meeting of November 10th reactionary members attempted to have the resolution rescinded, but failed. It remains to be seen whether Parliament will grant the power asked. Land and Liberty reports in the December issue that the city of Bradford has taken action similar to Manchester, and that the question is being considered in other places.

Lloyd George is finding it hard to wipe out the results of his Budget campaign of 1909. The Town Council of Worcester, England, at its meeting on November 9th, took the first step toward institution of local land value taxation by passing the following resolutions:

The Finance Committee be instructed to apply to the Land Valuation Department of H. M. Treasury for particulars of the existing records of the valuation of land in Worcester, as filed in the District Valuer's office, and that, if necessary, the Council undertake to pay the cost of the clerical work involved.

In 1916 the city of Sydney, New South Wales, instituted the system of raising all local revenue by taxing land values only. In that year the total expenditure for buildings and alterations was 3,914,000 pounds. For the next three years the expenditures were respectively, 3,491,000 pounds, 4,283,000 pounds and 7,198,000 pounds. For the first three months of 1920 the figures are 1,811,592 pounds without including 43 buildings, the value of which is not obtainable. But even without these, this is double the value for the same three months of 1919. The figures are from the New South Wales Quarterly Statistical Bulletin for March, 1920, reproduced in Land and Liberty for December. The tax rate in Sydney is but 4¼d on the pound, or less than 2 per cent. Sydney had better increase it.

The Committee of Merchants and Manufacturers on Federal Taxation has gone into government reports and succeeded in digging out the following useful information of the values of different classes of landholdings in the United States:

Metal and mineral bearing lands, marble and granite quarries, gas and oil deposits	$ 45,000,000,000
City, town and suburban lots	40,000,000,000
Franchises, pipelines, stockyards, railroad rights of way, terminals and government land grants	12,000,000,000
Timber rights and timber lands	8,000,000,000
Waterpowers, fishing grounds, harbors and waterfronts	3,000,000,000
Agricultural lands	38,000,000,000
Total	$146,000,000,000

This information has long been needed. For one thing it shows at a glance that the single tax would put 26 per cent of taxes on agricultural lands and 74 per cent on other lands. The tax on agricultural land would by no means be paid by farmers since the Department of Agriculture estimated several years ago that 75 per cent of arable land in the United States is unused. Of the part that is in use nearly half is occupied by tenants and a big part of the rest by mortgaged owners. Consequently the share of working farmers actually owning the lands they farm would be exceedingly small. These same farmers pay many times more than that today in taxes put upon them by the present system. Land monopolists distressed by the prospect of the single tax, for fear of what it may do to the farmers, may spare their tears.

The National Housing Conference, in conference at Bridgeport, Connecticut, on December 10, presented some indications of progress in understanding of the housing question. Exemption from taxation of buildings used for homes and of building mortgages was the favorite remedy urged by the experts who are beginning to get a glimmer of the fact that taxation of industry has a restrictive influence. The secretary of the association, Mr. Lawrence Veiller, told how England is meeting the housing situation by putting a half million dollar tax on industry to erect houses. He admitted that the scheme was unsound, but that it is a moral obligation to the reurned soldiers. He has not yet perceived, apparently, that the taxation of those withholding home sites from use would come nearer to making the scheme a moral and sound one. Professor C. Montollu, Spanish professor at Yale, came nearer to fundamentals. He has drawn up a plan for a city based upon a study of methods in vogue at Fairhope, Alabama; Arden, Delaware, and other single tax

settlements. Lawson Purdy gave the delegates as much instruction in the housing question as appeared possible for them to absorb at one time. All speakers told of conditions in their home towns, and all told practically the same story. None seems to have given a thought to the question as to how the housing shortages would be affected if owners of valuable empty or partially improved sites were to find it more expensive to keep sites in that condition than to improve thoroughly. And none seem to realize that until site-owners find themselves up against such a situation the housing shortage must continue.

An ordinance has been introduced in the New York Board of Aldermen by Democratic leader William T. Collins to exempt from taxation until 1922 single family dwellings to the amount of $10,000 and apartment houses to the amount of $10,000 for each apartment. Thus a single family dwelling worth $20,000 would be taxed only on $10,000. An apartment house worth $60,000 and containing five apartments would be assessed at but $10,000, since there would be $10,000 exemption for each apartment and only the excess would be taxed. If the owner were to divide one of the apartments into two, making six apartments in the house, he would probably be exempted entirely under the terms of the ordinance as drawn. Or the owner of a single family dwelling worth $20,000 could secure complete exemption by dividing it into two apartments. The ordinance has the support of United States Senator Calder, who is taking a deep interest in the housing problem, and of President Connor of the Borough of Manhattan.

Government investigators of the coal shortage are getting dangerously near to the fundamental cause and apparently have difficulty in avoiding to put the blame on private ownership of coal lands. United States Senator Kenyon goes so far as to say: "If this continuous plundering of the American people is to go on, I shall favor taking over the mines; and it could be done, in my judgment, constitutionally." Has Senator Kenyon ever considered what the effect would be of putting a tax on coal lands equal to the rental value of the bare land and exempting all improvements thereon? Some years ago the late Joseph Fels suggested that in a letter to The Black Diamond, organ of the coal operators. Mr. George Cushing, the editor, and now president of the wholesale Coal Dealers' Association, promptly objected. He said to impose such a tax on coal lands would so stimulate the production of coal and make it so cheap that it would be wasted. Mr. Cushing is located in Washington, and Senator Kenyon can no doubt get his opinion at first hand.

"The man who will not investigate both sides of a question is dishonest."—Abraham Lincoln.

THE WAY OUT

"Everyone for himself and the common success for us all, and thankful if not for our own at least for the triumph of others."—Clough.

LANDLORDISM AND THE McSWINEY CASE

(By R. A. Scott)

Terence McSwiney was NOT allowed to starve. He refused to take nourishment. His being jailed had nothing to do with landlordism. Any civilized government, our own included, would have jailed him in the same circumstances.

Landlordism is the curse of Ireland, as it is the curse of all nations, but the great unrest in Ireland does not AIM to abolish landlordism there. Perhaps a change of landlords. We would probably find it as difficult to abolish—by popular vote—landlordism in Ireland as elsewhere. The Irish people can abolish landlordism any time they wish.

IRELAND'S STRUGGLE

(By Robert E. Mahoney)

In saying that Terence McSwiney was starved to save landlordism, The Bulletin stated the truth. Lloyd George and the tory crowd were little concerned about the Sinn Fein agitation until it took the form of setting up courts to deal with the land question. These courts not only stood between oppressed tenants and grasping landlords, but protected peasants who made their living on land from which the landowners would have kept everyone off. It was a crude and rough way of dealing with the land question, but the only way open to an unrecognized government in a territory dominated by a powerful alien invader. Things were made so hot for the landlords that something had to be done to crush Sinn Fein and the government established by the Irish people in defiance of the landlord-owned invading government of England. Then Lloyd George resorted to the policy of Schrecklichkeit. The arrest and murder of McSwiney was an incident of the campaign to save landlordism. Even worse than that is the letting loose of the Black and Tan thugs to burn, rob, torture and murder without regard to age or sex. English Civilization in Ireland, Prussian Kultur in Belgium and American Law and Order in Hayti are fruits of the same tree of Privilege.

NO FREEDOM WITHOUT SINGLE TAX

(By Oliver McKnight)

Socrates D. Wooster seems to think I have read very carelessly the reasons why certain Single Taxers gave for not voting for single-tax, and that I wonder what their reasons can be.

What reasons can be given by a real Single Taxer, not one who merely does something for the single tax, but one who sees in it a plan to establish justice in the opportunities of earth and morality in taxation, and that brings to his mental vision a world redeemed from poverty and the fear of poverty? What reason, I repeat, can be given for such a one, who, having the opportunity to vote for it, prefers to vote against it?

What reason worth the name, could be given by a Democrat (who believes the League of Nations a great moral issue for the bringing of world peace) for voting for Harding. What reason could be given by a believer in free production to vote for Debs or Christensen?

Mr. Wooster and some other Single Taxers (who I trust are real Single Taxers as per my definition) lay too much stress on who they shall vote for rather than what they shall vote for, while members of the S. T. Party,

along with the voters in other parties who have no chance of electing their candidates, put no stress on the personality of their candidates, but vote for the issue that seems to be the greatest of all issues.

What is this issue that claims the Single Taxers' adherence on all days of the year including election day? It is to take the entire rent of land for public use and benefit. Everyone possessed with average intelligence knows that such a process would destroy private ownership of land, and, would open up, to those who want to use them, the natural resources and favored portions of the earth's surface, and, would make unnecessary the wicked and criminally foolish policy of fining those who produce wealth.

Was there any other issue brought forward by Harding, Cox, Debs, Christensen or Watkins that would hasten the advent of free speech, free trade, free land and free men more fully than the issue presented by the Single Tax Party? If there were such an issue I never heard of it, or, I would have voted against the single tax.

How many more years will it take to prove to certain varieties of Single Taxers that free speech, free trade, free land and free men are simply impossible without single tax in operation, and, the best and quickest way to advertise it as "a sovereign remedy" is for all Single Taxers to vote for it—not against it?

SINGLE TAX A MISNOMER

(By Eben Stillman Doubleday)

Before me is Vol IV., No. 10, the November issue of The Bulletin of The League. At page 7 is the published "Platform of The Commonwealth League of England." It is

SHORT;

"It demands that The Crown, (The State,) as Trustee For The People,—shall collect for the people, the economic rent of land." It is

CLEAR,

because it is unequivocal and is logical.

When the State as Trustee for The People proceeds to collect the people's property for the people's use, pray what need have we to mention taxation or talk about "tax exemptions" (?) and thus cloud the otherwise clear issue as to whether there is or is not a Natural Revenue for the expenses of government WITHOUT taxation,—or anything "in the FORM of taxation?"

Will the editor and the correspondents of The Bulletin reply to my questions—why do they call the collection of a natural revenue for the support of public services a (Single) tax? And under what rule of logic do they support their theory that, in truth, the lawful taking of one's own property from its withholder is a tax upon the withholder?

The English "Common Law," accepted and adopted by all The States of this American Union, provides for the conservation and protection of the property of a producer and owner of property, that "He may go, with the law and the executive of the law, (the Sheriff) "Levy" upon property of his found in the possession of any withholder, and take it to his own use and enjoyment."

Who will presume to say that such taking of property by its owner is a TAX upon the withholder!—Who?

We will command more respectful attention when we say clearly and unequivocally precisely what we mean;—when we adopt reasonable forms of expression and more reasonable conduct of our campaign AGAINST taxation.

When we frankly declare our attitude and adopt for our slogan "COLLECTION OF THE NATURAL REVENUE AND NO TAXATION.

"Prejudice, which sees what it pleases, cannot see what is plain."—Aubrey De Vere.

ON THE LATE UNPLEASANTNESS

(By Peter O'Brien)

The presidential election is over, and it were best to forget our differences over that affair, but I would like to comment a little on the letter of C. F. Booher. He speaks as though the choice between Harding and Cox was one between a reactionary and a progressive. Mr. Cox gave us no cause to believe that he was any more progressive than Wilson. Consequently it was a fight between a reactionary who did not pretend to be progressive and a reactionary who did. I don't think I cut off my nose to spite my face in preferring the one who was at least open and above board.

Mr. Booher asks if the Democrats under Wilson have fooled us worse than Republicans under McKinley. They certainly have. They not only pretended to be more progressive than McKinley, but they proved to be more reactionary. There was no conscription in the Spanish war or the Philippine war. Citizens could say or write what they pleased about the government. The Anti-Impearialist League was able to carry on propaganda openly against the Philippine war. Nobody went to jail for criticizing the government or expressing sympathy with Aguinaldo. There was no Palmer, no Burleson, no political prisoners, no curtailing of freedom of speech, of the press or right of assemblage. McKinley did not secure election on a promise to keep us out of war. There was considerable deception and outrageous cruelty in our dealing with the Philippines, but even that is at least matched by the present administration's record in Hayti.

Mr. Booher says that Republican opposition is responsible for our still being technically at war. Not at all. We are still technically at war because President Wilson vetoed the Knox peace resolution. The League of Nations deserved rejection, not for the silly reasons advanced by Senators Lodge and Johnson, but because it was or is a predatory alliance. We should join no league except one whose delegates are elected by popular vote, and insists on the principle of self-determination for all people without exception.

However, it is not Mr. Booher's views on the late unpleasantness that I want to argue about. I want to take my stand with him in the announcement that we are in favor of abolshing private ownership of land. That is the way to talk. Private ownership of land is the cause of poverty. We say we want to abolish poverty, but how can we do that unless we abolish its cause? Let us be open and above board about it.

STATEMENT OF OWNERSHIP

In accordance with postal requirements notice is hereby given as by statement of October 1st, 1920, made by Frank Stephens, publisher, that the name of this publication is the "Bulletin of the National Single Tax League," issued monthly at Wilmington, Delaware, that the names and addresses required are:

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that the owners are the Executive Committee of th National Single Tax League and that there are no holders of Bonds, Mortgages or Securicies.

We owe our country more than talk; we cannot discharge our duty by simply celebrating the glorious deeds of the past. The men who only do this proclaim to the world their imbecility and the humiliating fact that they are not capable of directing the great instititions which the fathers founded.—John P. Altgeld.

"Justice is a relation of congruity which really subsists between two things. This relation is always the same, whatever being considers it, whether it be God, or an angel, or lastly a man.—Montesquieu.

"He that is to follow philosophy must be a freeman in mind."—Ptolemy.

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FEB 11 1921

When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied'
Henry George

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S. DANZIGER, *Editor*

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"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

READ, REFLECT and REMIT

This paper goes to 5,000 people. If each would pay their dollar subscription the Bulletin would be on its feet. Will you pay yours NOW, if you have not done so? We need it for our next issue.

A NEW JOSEPH FELS

To the National Single Tax League comes an offer to match all contributions up to $1,000 for the carrying on of the League work as hitherto carried on and as mapped out at the recent committee meeting. This time it is not a millionaire who makes the proposal. The sum offered is the surplus earning of a wage-earner over and above a very modest living. The donor holds it advisable to remain unknown like Nicodemus, but is guided by the example of Joseph Fels. He says he has "got tired of waiting for another millionaire angel," and repeats the fable of the Lark and her young. (We say "he," but won't guarantee that that is the correct pronoun).

Like the offer of Joseph Fels, this is a challenge to the Single Taxers of the United States, a challenge to the poor as well as the rich. How will it be met? How will you who read this meet the offer? Will you respond promptly? Will you procrastinate? Or will you leave to others—who may not even exist—the task of doing your share? A form is attached which needs but to be cut out, filled in and mailed. If you don't want to mutilate your Bulletin it can be copied on any slip of paper. If all Single Taxers were to contribute in the same proportion as this Nicodemus—but why imagine anything so improbable? You know the offer, know the object and know the need. How much do you care?

Fill this in:—

I will contribute to match the offer of $1,000 to the National Single Tax League the sum of

.....

Payable .....

Signed .....

DOES HARDING KNOW THE LAND QUESTION?

President-elect Harding is on record on the land question. On November 18, 1917, in the United States Senate, he called attention to the fact that there are 500,000,000 acres of idle farm lands in New England, the Middle West and others of the older sections, and he urged that these unused privately-owned lands be opened to use in a way that would eliminate payment of speculative prices. Unless President Harding holds different views from Senator Harding, the next national administration will be one in favor of a heavy federal tax on land values.

THE FEDERAL TAXATION COMMITTEE

A well attended meeting of the Committee of Merchants and Manufacturers on Federal Taxation was held at the Driscoll Hotel in Washing-

ton on January 20th and 21st. President Otto Cullman, of Chicago, was chairman, and members were present from many states. The business of of the meeting related entirely to the Ralston-Nolan bill and to extension of the organization. The committee now represents no less than 22,000 business firms working in harmony with labor organizations and with such progressive farm organizations as the Washington State Grange. Moreover new recruits are constantly being added as the pressure of taxation under the present unscientific and oppressive law is being more and more felt.

CALIFORNIA

The total vote for the California Single Tax Amendment was almost 220,000, a gain of more than 100,000 over the vote of 1918. This result was secured chiefly by the work of The Great Adventure League. It contributed $4,600 of the $6,500 paid for securing signatures to the initiative petition and successfully supervised this work. It carefully and without waste distributed a half-million pieces of literature during the two years. It had dozens of loyal workers who, without pay, talked to voters and handed them literature when they showed interest in our measure. Under the able direction of Mr. Gerrit J. Johnson, many brilliant articles written by him appeared in the 340 leading newspapers of the state as paid advertisements, while the efficient service of Geo. A. Briggs, Edmund Norton and others in speaking before labor unions, civic and other organizations, merits the highest praise.

The National Committee of the National Single Tax League unanimously endorsed the work of The Great Adventure, and during the last campaign supplied us with literature worth thousands of dollars. The committee has voted an equal amount for the next campaign.

Shall our work continue, or rather, can we afford to stop? Many letters received from all parts of the country urge us to continue. But our funds were exhausted in the campaign just closed and we must have money at once if the work is to go on.

This year we need $500 a month. How much will you give now and how much will you pledge per month? If you will make the work possible I believe great progress can be made in the immediate future.

Contributions should be sent to The Great Adventure League, 332 North Maryland Avenue, Glendale, California.

W. L. ROSS, President.

A PROSPECTIVE MICHIGAN MEASURE

A Michigan group has under consideration an initiative proposition combining single tax with old age pensions. The measure as tentatively drawn declares the policy of the state to be:

1. To free the product of every man's labor from taxation.
2. To tax all land values as herein defined equally on the cash value of the land for use, regardless of whether the land is actually used or unused.
3. To pension citizens of fifteen years' residence, of the age of sixty-five years and upward.

PROGRESS IN THE EAST

Extracts from address of Adolph Damaschke, leader of the German Single Tax movement, at the conference of German Bodenreformers at Hamburg, on September 25-28, 1920. Reported in Bodenreform of November 5, 1920.

The first time the idea was openly expressed that the outcome of the war was in danger, was by the mortally ill Queen Eleanor of Bulgaria, who told me how Bulgarian peasant families were being expropriated through the purchases of lands by big tobacco firms, how land profiteering in the few cities of the country had led to unheard of increases of rents, and how amongst the Bulgarian people shrewd partisans of the enemy had propagated "These are the fruits of the German Alliance." The Queen had looked about for help, and in the books of our movement had found the way to salvation. She ordered our program, my book, "Bodenreform," to be translated into Bulgarian and wished at the same time to write a preface thereto, as a bequest to the people who had learned to love her, in which she called upon the youth of the land to protect the country through land reform from the menace of mammonism. We know how clearly the dying Queen saw.

And as in Bulgaria so was it in Hungary. After my first lecture on land reform in Budapest, Count Klebelsberg, secretary of state, said to me: "We must either introduce land reform or we will soon collapse. In every year during peace times 100,000 to 150,000 of our people had to emigrate because our system of big estates deprives them of all hope of homesteads in their country. Now the commoners in our regiments are beginning to ask: 'Why should we defend the borders against the Wallachians? After the war they will be invited in because they are cheaper laborers than we are. This country does not afford us homes anyway.'" Our program "Bodenreform" appeared in a Magyar translation. The friend of our league, Bishop Prohaska of Stuhlweiszenburg, drew up a homestead law. But Count Tisza, the allpowerful, abruptly declared himself opposed to it. Then confidence sank. The debacle came with all of its terrible results. "Now," recently wrote Bishop Prohaska in an Innsbruck periodical, "Das Neue Reich," "Thank God, light is dawning to many and they perceive that the most urgent problem to be solved is a fundamental reform of the land

system. Land reform must come. The pity is that it is only coming now." * * *

Recently a member of the Lithuanian National Assembly visited me to discuss with me the way by which land reform could very soon be thoroughly put through in Lithuania. This leader of the Lithuanian Peasant party said: "Either we will shortly introduce land reform in Lithuania in a way consistent with law and order or there will come about a division of the land in the manner of Russian bolshevism. There no longer exists any other choice." And this statement applies not only to Lithuania, this statement applies also —I say it in all seriousness—to us. Land reform or Bolshevism is the question which our people must answer also. All our labors must finally tend, even at the very last hour, through a great and clear policy of land reform to protect the people from bolshevism which must naturally work with us very differently from the way it does in Rusisa. With us not 15 per cent, but more than 60 per cent of the people live by manufacturing and commerce. Whoever has once realized this knows what our work signifies for the future of our nation, yes for every one of us and our children.

NEWS AND COMMENT

The complete vote for Macauley and Barnum, nominees of the Single Tax party in the nine states in which electoral tickets were in the field, as reported by the Associated Press, was 5,747.

The Supreme Court of Denmark has upheld recent legislation providing for taxation and expropriation of entailed estates. Denmark is to be congratulated on having its highest court controlled by judges who do not hold the first duty of government to be protection of predatory "rights."

The Russian government no longer is communistic, according to Washington D. Vanderlip in an interview reported by the Associated Press on December 20. "In two or three years," says Mr. Vanderlip, "the only vestige of socialism left will be government ownership of transportation, banks, lands, mines and oil wells." In other words it will have approached the point of leaving private business, excepting banks, to private individuals and reserving for public control what properly belongs to the public. It is no wonder that American predatory interests shudder at "Bolshevism."

After all it is possible that annual increase in land values may be held taxable under the Federal income tax law. But it is also possible that it may be held untaxable. The question is now before the Supreme Court of the United States. David Lawrence, in his syndicated correspondence of January 14, tells of the case in which this issue is being raised. The case is known as the "Invested Capital" case. A corporation invested a number of years ago $200,000 in land which has now increased in value to $10,000,000. To cover this increase it issued new stock. The Treasury Department has held this new stock to be profit taxable under the law. The corporation claims that it is not profit but "an increase in capital contributed by the soil," whatever that may mean. As soon as this case was put on the calendar, Mr. Lawrence says 15 other concerns filed briefs to protect their interest, and that furthermore there are hundreds of thousands of similar instances throughout the country. Another case which must also rest at least partly on the same issue is known as the "Capital Assets" case. The Merchants Trust Co. of Chicago, as trustee of the Ryerson estate, is fighting to prevent taxation of increase in value of securities in which the funds of the estate were invested. It is probable that these securities, like most paper of that kind, largely represent land values in some form, the increase of which is reflected in the value of the securities.

Wages may go down but rents will not, according to a survey of the rent situation in a number of large cities made by the Baltimore News and published in its issue of January 18. There will even be advances, according to Mr. C. Philip Pitt, secretary of the Baltimore Real Estate Board. "There is no reason for a reduction of rent," Mr. Pitt is quoted as saying. He is unquestionably right. Vacant lots are being held out of use at as high prices as ever, and the land speculating interests, of which Mr. Pitts' organization is representative, have defeated for the present efforts to force improvement through higher taxation. Building is still hampered by taxation of improvements while production and transportation of building materials are subjected to numerous taxes and monopoly charges. And the statute books have recently been further loaded with silly so-called "anti-rent profiteering" laws which must necessarily discourage building while leaving land monopoly unscathed. No reduction of rent but a possibility of advance is the logical consequence of such a policy. And in the face of such prospects leading lights in the financial world are quoted in the daily press as being "quite optimistic" concerning the business situation, while the workers whose wages are being cut are told that the industrial depression is "but a case of nerves."

The Baltimore News of December 31 reports that Governor Ritchie is about to appoint a "committee to investigate conditions in certain sections of Maryland whereby thousands of acres of farming land lie idle and unproductive." The request for such action was made at a meeting called by

The Southern Settlement and Development Organization, which was attended by a number of members of the State Legislature, including the Speaker of the House and President pro tem of the Senate. The proposed committee need not look far. It will find the cause of conditions named in the opposition of Governor Ritchie and the distinguished legislators to single tax legislation of any kind.

Governor Sproul of Pennsylvania thinks it better to tax industry than monopoly. He finds the state in need of more revenue. Factories and factory products are taxed but lightly in Pennsylvania. For local purposes they are entirely exempt by law in Philadelphia, Pittsburgh and Scranton, and exempt by practice in some, if not all, of the smaller cities. For state purposes they are subject only to a corporation tax, if incorporated. This policy has helped materially in building Pennsylvania industries. Now comes Governor Sproul and noting the need of more revenue for state purposes points out that there are but two possible sources—"a tax upon natural resources and a tax upon manufacturing corporations." Pennsylvania has immense tracts of valuable natural resources monopolized and withheld from use. There is, for instance, the famous tract of 60,000 acres of coking coal lands in the Connelsville district monopolized by the Steel Trust and which Charles M. Schwab declared 20 years ago to be worth $60,000 an acre. There are the unused acres in the anthracite fields which, if taxed into use, would end the coal shortage and coal profiteering. There are the valuable unused sites in the cities responsible for the housing shortage. Governor Sproul sees in these a possible source of needed additional revenue for the state—and deliberately turns aside to urge a tax on industry, because, as the Philadelphia Ledger reports, such a tax "would have the effect of postponing for a great many years the necessity of even considering a state tax upon real estate." Monopoly in Pennsylvania may rest easy while Governor Sproul is on guard.

If politicians did not have short memories it would not be necessary to remind Governor Sproul how the late Mayor Blankenburg of Philadelphia suggested to the City Council the same mistaken policy that he suggests to the legislature, and for similar reasons. The city fathers however were wiser than the mayor and voted the measure down. It happened that Mayor Preston of Baltimore was in Philadelphia at the time and since factories in Baltimore are exempt from local taxation his comment at that time still applies. He said:

> This afternoon in your beautiful marble City Hall I saw a measure backed by your really statesman-like, broad-minded Mayor snowed under. I had expected an overwhelmingly majority, and I wanted it. I came up here to steal three or four of your factories. Councils debated on your Mayor's plan of $1 in the $100 tax on factories. I was given the pleasure of the floor. I wanted to make it $10 in the $100 on my amendment just to drive a few factories out of Philadelphia and into Baltimore.

A farmer may be opposed to the single tax for other causes than misconception. He may understand quite well that it will be to the advantage of the farmer who puts his acres to their best use, and still oppose it for that very reason. He may be a land speculator first and a farmer afterward—if at all. Evidence of this may be gleaned from the address of National Grange Master, Sherman I. Lowell, before the convention of his organization at Fredonia, New York. As reported in the Agricultural Grange News of December 8, Mr. Lowell said in discussing the Nolan bill and the Single Tax:

> "There is but one equitable form of taxation, and that is when every form of wealth pays its just proportion of taxes. Another equally erroneous idea is that of a heavy tax on all unimproved land holdings, for if this were done and they were all forced on the market by reason of such a tax (which is the intent) it would cause the depreciation of farm lands fifty per cent. There is no more just tax than an income tax, for it is never a charge against anyone who has not the means to pay."

This sounds as though Mr. Lowell wants the farmer who buys or rents land to be squeezed by speculators, and the man who is industrious to be penalized by income taxes in proportion to his industry. Working farmers who look for salvation along that line have a long and fruitless search ahead of them, but they will find every interest that preys upon industry urging them to stick to it.

United States Senator Kenyon is on the right trail of the cause and cure of the coal shortage. He finds that railroad-owned anthracite lands valued at $100,000,000 for stock promotion purposes have been returned for taxation at $1 an acre. Now if Senator Kenyon is interested in learning what the effect would be on the coal shortage and the high price of coal if the land were taxed as it ought to be, he will find it in the admission made by the present head of the Wholesale Coal Association, Mr. George H. Cushing, who stated in the official organ, The Black Diamond:

> To tax coal land would force the development of it for the purpose of paying the tax. To force development increases production. To increase production beyond need reduces prices. To run down prices any further would bring the trade—already on the brink of despair—to an abrupt pause.

The last sentence was evidently intended to break the force of the admission preceding. In the case of lands worth $100,000,000 it deserves no consideration. They would not be worth anything at all if they could not be profitably worked to their full capacity. Mr. Cushing has delivered some testimony before Senator Kenyon's committee, but was not questioned on this phase of the matter. If the Senator would have him recalled and questioned properly he would get into the

official proceedings from a man who knows a most emphatic objection to higher taxation of coal lands on the ground that it would enable consumers to get all the coal they need at a low price. But such an objection should have no weight.

Another coal investigator who is in danger of discovering something is Mr. Armin W. Riley, described by the New York Sun as "head of the government's flying squadron of profiteer hunters." He has observed that mineowners "are getting $15 a ton right at the mines." He thinks this can be stopped by the Lever law, provided the Supreme Court will permit. Otherwise or if the act should be repealed "the last barrier between the public consumer and skyhigh prices will be removed. The mine people then can get any price they choose to ask with little chance of being halted." Mr. Riley may not realize that what he has said is in effect that private ownership of coal lands, unless curbed or regulated in some way, is exactly what Henry George said of private ownership of land in general. He need not worry about the Lever act. If upheld the coal owners will find a way to get around it. If they can find no other way, they need but shut up shop and while not using the coal lands themselves can forbid all others from doing so. Private ownership of land confers this privilege upon all landholders. Eventually the consumer will be frozen into obedience to the coal monopolists' terms, regardless of the Lever act, unless Congress resorts to other measures. If it would stop fooling with such childish acts as the Lever enactment and pass some such a bill as the Ralston-Nolan bill, putting a stiff tax on land values regardless of improvements, then the privilege of holding land out of use would become too expensive to be indulged in. Enough coal would consequently be mined to make lowering of its price advisable and the problem would be solved. If Mr. Riley continues looking about the mines he may yet discover this remedy and may recommend it, which might be embarrassing to someone of the parties concerned.

As chairman of the Special Committee on Reconstruction and Production of the United States Senate, Senator Calder of New York, who has been investigating the housing situation, made a report on December 14, declaring that the housing shortage is menacing industrial growth, public health and morals. Several recommendatoins are included. Among these is one for "revision of the present tax system to encourage investment in homes and construction, and to grant for a limited period tax exemption to real estate mortgages." Other recommendations are to put an end to issuance of transportation orders by the Interstate Commerce Commission, which have interfered with delivery of building material, caused building stagnation and opened opportunities for profiteering, to abolish the cost plus contract system, to create a federal bureau to serve as a clearing house for information on construction work, and legislation to facilitate loans for home building. The report says that rentals have increased from 25 to 150 per cent, and the cost of building doubled within the past four years.

Is Secretary Daniels seeing a light? Monopolization of oil has been rather hard on the Navy. But nevertheless Secretary Daniels' fellow Cabinet member, Mr. Palmer, acquiesced but recently in appropriation by the Southern Pacific of 500,000 acres of oil-producing public land in California. Now that the horse is stolen, Secretary Daniels is reported to have said on December 18 at a dinner to the American Society of Naval Engineers:

> "Has not the time come when oil, coal and water-power shall be nationalized? The ownership of God-created essentials should belong to all the people."

This is very much like a deathbed confession. But still it is worth having. Perhaps Secretary Daniels may yet convert his colleagues of the State Department and put an end to the bullying of Mexico for trying to put in effect the principle which he has so tardily proclaimed. And perhaps he will help in the move to regain for the people "ownership of God created essentials" by taking the rental value of natural resources for public use.

In his inaugural address Governor Allen of Kansas urged tax reform in the direction of untaxing industry and increasing taxation of land values. It is regrettable that Governor Allen does not see that along that line lies the solution of other problems. If, instead of attempting to coerce laborers and employers through arbitrary decisions of an "industrial court" he would urge the freeing of both labor and capital by opening to both the privately monopolized natural resources of the state, his efforts would be more practical, the inclination to oppose him would be lessened, and the final results of his labors more permanent. Governor Allen has started right so far as taxation is concerned. The logical conclusion of his policy, although he does not admit it, is abolition of all taxes on labor products and public appropriation of the entire rental value of land. That is the road to freedom. If he could see that far he would realize his error and inconsistency in fastening "compulsory arbitration" or sugar-coated slavery on his state.

The City Council of Toronto voted on November 23 to submit what seems to be a very trifling improvement exemption measure to the ratepayers. It exempts houses assessed at $2,000 or less to the amount of 50 per cent. For each $500 above this assessment the exemption is reduced

10 per cent, so that houses worth $4,500 and upward are to be taxed at full value. The Council had an opportunity to submit a much better measure advocated by the local Single Tax Association, but did not do so.

A compilation of land values per head in a number of cities throughout the world has been made by a writer in the Yorkshire, England, Observer. The estimates taken from official figures are as follows: New York, $870; Boston, $970; Detroit, $505; Cleveland, $515; Pittsburgh, $790; Houston, Tex., $885; Winnipeg, $805; Johannesburg, $535; Brisbane, Australia, $680; Sydney, $1,465; Wellington, New Zealand, $750.

Mr. Jules S. Bache, a prominent New York broker, sends a pamphlet containing an address delivered by him in favor of the tax on sales. The pamphlet is entitled, "Release Business from the Slavery of Taxation." Well the way to release is to release which the sales tax does not do. Mr. Bache admits that it would put a 2½ per cent tax on all consumers and must to that extent reduce purchasing power—a negligible amount perhaps to consumers who are mutimillionaires, but a heavy burden to those below the income tax exemption limit. Why not abolish all taxes on business? That would release it from the slavery of taxation. There is a bill before Congress now along that line, the Ralston-Nolan bill, which puts a federal tax of one per cent on land values. That tax will not come from business, but from those who hold the opportunities that business needs. It will not reduce by even 2½ per cent the purchasing power of consumers, but, on the contrary, will force into use opportunities now withheld and thus increase purchasing power of all wealth-producers. It will not only release business from the slavery of taxation, but useful industry of all kinds to the extent that it will be applied. It need not be limited, as provided in the pending bill, to one per cent. It can be increased five-fold without injury to anyone but non-producers who levy tribute on industry. It can be substituted not only for federal taxes on business, but for state and local taxes also. Moreover, it would be what the sales tax is not—it would be honest. A tax on land values takes for public use what honestly belongs to the public. A tax on sales would take for public use what the public has no better moral right to take—even though legalized—than a burglar or highwayman. Governments, like individuals, are justly entitled only to such revenue as may come to them in payment for benefits conferred. Government services are reflected in the value of land, so by taxing land values, the government will take payment for services rendered from the recipient thereof. Those who own no land pay for government services in rent to landlords. It would be robbery to make them pay again in the form of a sales tax for services already paid for in rent. Mr. Bache had better guess again.

Principles of social justice enunciated by Rev. Dr. Samuel Z. Batten, secretary of the department of social education of the Baptist Publication Society, include among many other propositions the following:

> The resources of the earth being the heritage of the people should be held in trust for all; they should not be monopolized by the few to the disadvantage of the many.
>
> Every person born into the nation has an heir's equity in the national heritage, and should receive that equity or its equivalent in the form of property and education.
>
> Values created by the community belong to the community.
>
> The state which punishes crime is under obligations to remove the causes which make men vicious.

If Dr. Batten's organization endorses these principles and is working for them then it is *doing* true practical work for social and economic justice. Dr. Batten's demands contain much else that is good and desirable but which will naturally follow application of the principles quoted.

The Fidelity Trust Company of Philadelphia quotes in its New Year's greeting one of the sayings of Benjamin Franklin, as follows:

> "Friends, the taxes are indeed very heavy, and if those laid on by the Government were the only ones we had to pay, we might more easily discharge them; but we have many others, and much more grievous to some of us. We are taxed twice as much by our idleness, three times as much by our pride, and four times as much by our folly; and from these taxes the commissioners cannot ease or deliver us, by allowing an abatement."

However, Franklin wrote this in 1757, more than 20 years before he was sent as ambassador to France, where he had occasion to become acquainted with Turgot and others who had studied taxation more fundamentally and advocated the single tax on land values as the correct system. Later in a letter to Dupont, the ancestor of the prominent Delaware family of that name, who advocated the same system, he lamented that the prejudices of the people would not allow the establishment of the single tax, but hoped that the sentiment in its favor would grow and increase until it became the governing philosophy of the human species. "There is so much goodness," he said, "mixed with the wisdom in the principles of your new philosophy that I am perfectly charmed with it." Since this Philadelphia bank admires the economic wisdom of Franklin, it may yet see fit to reproduce and send out this letter of his maturer years.

It seems that not only Franklin, but his colleague, Arthur Lee, on the commission to obtain aid from France, was converted by the reasoning of the physiocrats, as these French Single Taxers called themselves. Thus on page 334 of a biography of Arthur Lee by R. H. Lee we read of a discussion on taxation in which an acquaintance

of Mr. Lee objected to the proposition of a land tax because "the man who possessed 10,000 acres of uncultivated land would pay ten times as much as he who had 1,000 acres in profitable cultivation. * * * Mr. L observed that for the very reason alleged against it, such a mode of taxation appeared to him the best that could be devised, because it would compel the great landholders to cultivate their lands, or sell it out in parcels to those who could;" and, therefore, the tax would answer at once the public demands, and promote agriculture and industry." American statesmanship of the present day has not yet caught up with Franklin and Lee.

Says Charles M. Schwab in Collier's Weekly of December 11:

> What big business wants is only what every man wants—the opportunity honestly to make a living, to advance himself and our country.

Good. Mr. Schwab's corporation owns 60,000 acres of coking coal lands in the Connelsville region. Twenty years ago he testified before a congressional committee that this land was worth $60,000 an acre to the corporation because it gave it a monopoly of coking coal. Ten years ago Mr. Schwab testified before the Stanley committee that his corporation controlled certain ore lands in the South, and that no competitor in that region could get ore, in consequence, without its consent. Mr. Schwab's corporation controls other natural resources in other places. It controls terminal sites needed for proper transportation of merchandise. These were not produced by the United States Steel Corporation nor obtained from the producer. They are gifts of nature. So long as Mr. Schwab's corporation monopolizes them the opportunity is denied to all others to make a living in the steel industry without its consent. The result is seen in the recent report of the Interchurch committee on the steel industry. It is seen in the recent disclosure of the refusal of supplies by the Steel Corporation to some New York builders because they did not conduct their own business in accordance with Mr. Schwab's ideas. Is Big Business willing to help in putting an end to the system which makes it possible for Mr. Schwab, or anyone else, to interfere with the opportunities of others to make a living, to advance themselves and their country? Is Mr. Schwab personally willing to co-operate in such a movement? His words indicate so, but he may not have intended to convey such an idea. If he means what he said he ought to be a Single Taxer. If he is opposed to the single tax he cannot know what he has said.

A correspondent in Italy of the Manchester Guardian reports in its issue of October 11th of the growing movement among the peasants for abolition of land monopoly. A strong organization has been built by Signor Argentina Altobelli, composed of small farmers, small proprietors, metayers and laborers. This Federazione Nationale dei Lavoratori della Terra has now 900,000 members. Its most aggressive branches are in Sicily. Recently occasional reports have appeared in papers in this country about Sicilian peasants demanding expropriation of the big landowners. The article in the Manchester Guardian tells how the peasants are being steered away from the small proprietor fallacy. It states:

> "No private ownership of land" is the motto which they have learned from the Russian and Hungarian experiments. The peasant once he owns his land is the greatest obstacle in the way of the Revolution, and the greatest reactionary, as the French Socialists could say. Any assistance in this direction can never be looked for from the Union of Land Workers. Their programme would be that the Co-operatives should expropriate the owners or that the State should substitute itself, if this be not possible. Intense propaganda is being made by them on this idea. "Your victory is for the collectivity, not for yourselves," insists the brave Altobelli, in and out of season.
>
> That great changes in the land system in Italy are being made cannot be denied. It is only when the comparison is made of the Italian land system with our own or the French that the long distance which still separates the peasant in Italy from anything very startling revolutionary appears. They have made great progress, but they are not yet where we stand. It is really in virtue of this very fact that the Italian Socializers of the land still have, as it were, room to turn in. They have not reached the goal of the French, the land to the peasants; nor do they wish to reach it. "The Land for the People!" is their war cry.

Free Trade advances a step in Central America. On Decemerb 26, President Herrera of Guatemala, with the consent of the National, issued an order abolishing trade restrictions between Guatemala and Honduras, Salvador, Costa Rica and Nicaragua. The object of the order is stated to be "a step toward the economic and political union of the five republics of Central America." That the order was issued during the Christmas season may have been merely a coincidence, but it was appropriate to the time as a very practical step toward peace on earth.

"All's Well" is the title of a new progressive periodical advocating the single tax and discussing public questions in a fundamental way. The editor is Charles J. Finger, well known to readers of the late Reedy's Mirror as editor, in Reedy's absence, of that publication. He is well known also to former readers of The Public as one of its interesting contributors. The new paper is a monthly, and is issued from Gayeta Lodge, Fayetteville, Arkansas. Its title refers to natural laws only, not to man-made institutions. The first issue makes clear that so far as policy and literary quality are concerned all's well.

In all ages and in all countries the men who are in the wrong deprecated discussion. In no countries have dishonest policies sought the sun, and no organizations of highwaymen have as yet petitioned for electric light.—**John P. Altgeld.**

THE WAY OUT

"Everyone for himself and the common success for us all, and thankful if not for our own at least for the triumph of others."—Clough.

WHAT MIGHT HAVE BEEN—

(By Oliver McKnight)

I hope that the letter of Eben Stillman Doubleday, in your December issue, will be prayerfully considered and that the N. S. T. League will adopt the platform of the Commonwealth League of England, or, what is much better, clearer, more complete and convincing—the fifth paragraph of the Single Tax Party platform. Mr. Doubleday seems to be troubled about the word "tax" having any place in our program of freeing the world from taxation. I do not think I can name one Single Taxer in the last 35 or 40 years who has not been through that same stage of trouble. We have argued for the present name and argued against it. The Stephenses, Stevensons, Hetzells, Sudells, and the host of other old-time warriors, have wasted ages of time, tons upon tons of eloquence and logic, in trying to put the kibosh on that little word "tax," but were unsuccessful. If men of such calibre found the task beyond them in the early days of the movement, how much harder will it be for us of the present day to remove it, and besides, until Single Taxers prove to the world that they really want the rent of land collected by and for the people, what is the use of worrying over a word?

The Single Tax Party has, I am happy to state, found a way to put straight single tax before the people without in any way presenting it as a mere tax proposition; in fact, in its entire platform, the word "tax" only appears once, and that once in speaking of present tax laws.

The fifth paragraph to which I have referred should be "kept standing," not only as an appropriate headliner for every periodical bearing our only, but perhaps unsatisfactory, name, but ought to satisfy Mr. Doubleday, and all others who are wrestling with the name problem, that we are not trying to conceal anything about our aims and purposes.

The language of this fifth paragraph is so good, it says what we want to say so well, and eliminates so entirely any idea of "just a change in taxation methods, that I beg of you to print it, and, as I said before, keep it standing.

"We, therefore, demand that the full rental value of land be collected by the government instead of all taxes, and that all buildings, implements and improvements on land, all industry, thrift and enterprise, all wages, salaries, incomes and every product of labor be entirely exempt from taxation."

It seems to me that if this paragraph had been kept standing on the title pages of our periodicals, and, had been the creed or inspirational slogan of individual Single Taxers since the Prophet "ceased from his labor," it would have been a Macauley, rather than a Harding, to receive a 7,000,000 plurality of American votes.

AMERICANISM

(By Eben Stillman Doubleday)

What is Americanism? Really, is it not the particular state of mind, the common purpose and the conduct of The People of The United States of North America at the particular time;—any particular time? Does it not vary as the time and conditions vary?

In the common American mind and purpose of the great majority, "The American Ideal," is that of a government by the people;—democracy!

The ideals of a very small but very powerful minority of the people are quite distinctly different. The ideals of this minority are to get as much and give as little as possible.

They are "the farmers of farmers," the masters of miners;—the owners of opportunities to labor and live;—the "Captains of Industry; "Financiers" of credits and currency;—Emperors of "The Unseen Empire of Finance." The tyrants of public transportation,—Lords of the land and "Profiteers" in all things, thoughts and inventions. The Dictators of policies and of politics; overmastering powers of government. The too-long-tolerated masters of the living great majority of the people of The United States of North America.

Think it over! If I am wrong in my conclusions, tell me so! Tell me where and in what I am in error.

No good can ever be accomplished by disorder. At all times and under all circumstances we should obey the laws as they are at the moment; but we should be constantly mindful of our duty to change bad law to a better. We WILL obey all the law,—EXCEPT, any law that forbids the making of a new law or the cancelling of an old one.

To deprive us of the right to make or unmake the laws under which we must live, is to make an end of democratic republican government and to substitute for it a tyranny.

The making of laws by the people themselves, is a "Fundamental Americanism."

THE MacSWINEY CASE

(By Rudolph Weiss)

I notice that Mr. R. A. Scott denies that landlordism had anything to do with the starving of MacSwiney, and he expresses so poor an opinion of the American government as to say that it would have acted in similar circumstances as the English government did. Well, no government ever wanted to control an alien people without their consent except for loot. The English government is no exception. If there had been no opportunity for some English interest to get unearned wealth out of Ireland in some way then Ireland would have been independent long ago. The same applies to India and Egypt. It applies to the control of Alsace-Lorraine by Germany, to the control of Cuba and Porto Rico by Spain, to the grabbing of Hayti by the United States and to the designs on Mexico, which may possibly culminate in another international burglary. Undoubtedly an American government controlled by the same kind of interests back of Lloyd George would become guilty of similar conduct, but that is no reason why we should condone it.

Editor of The Bulletin:—

Which of the following couplets do you prefer?

No taxes there'll be when we come to our senses
And use all our ground rent for public expenses.

If we use all our ground rent for public expenses
There'll be no taxes at all when we come to our senses.

P. S.—Let us have a Limerick Contest.

PROPAGANDA.

landholders. They monopolize it without cultivation; they are for the most part at no expense either of money or personal service to defend it, and keeping the price higher by monopoly than otherwise it would be, they impede the settlement and culture of the country. A land tax, therefore, would have the salutary operation of an agrarian law without the iniquity. It would relieve the indigent and aggrandise the state by bringing property (land) into the hands of those who would use it for the benefit of society.—Robert Morris in a Report to Congress in 1782.

"Social justice is the best insurance against social unrest."—Railway Carmen's Journal.

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hen I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied'
Henry George

The BULLETIN of the NATIONAL SINGLE TAX LEAGUE

S. DANZIGER, *Editor*

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"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

A TAX-REVISION CONFERENCE

The Committee of Manufacturers and Merchants on Federal Taxation has decided to hold a national conference in Washington about May 1st to which all citizens interested in tax revision are to be invited. Since this is sure to be attended by many Single Taxers, the holding of a National Single Tax League conference at the same time and place would be expedient as well as helpful to both bodies. The Manufacturers and Merchants' Committee is back of the Nolan bill for federal land value taxation. The opportunity for a get-together meeting of all willing to co-operate in a common cause seems to be here.

ENCOURAGING TEXAS NEWS

A special dispatch from Austin to the Dallas News of February 9 says:

Representative William A Black's single tax joint resolution has been favorably reported by House Committee on Constitutional Amendments. While there was not a dissenting vote by the committee in making a favorable report, it does not necessarily follow that the entire committee will support the measure when it comes up for consideration in the House. The author of the resolution said he recognized that fact, but he is pleased to know that when the resolution comes up for debate on the floor it will be on a favorable report. That was more than Mr. Black got two years ago on his single tax resolution. The committee made an unfavorable report and the resolution was taken up for debate on a minority report. On the final vote the bill was given 18 favorable votes. Mr. Black expects a much better vote at this session.

The resolution seeks to submit to the people in the general election in 1922 the question of amending Article 8 of the Constitution in reference to taxation and revenue, so as to provide that all land in the State, whether owned by natural persons or corporations, other than municipal, shall be taxed in proportion to the value which shall be ascertained as may be provided by law; that no tax shall be imposed on improvements in or on land, or on personal property; that the Legislature may impose an inheritance tax, also an income tax, on natural persons or corporations, and it may also impose occupations taxes, both upon natural persons and upon corporations engaged in occupations coming under police powers.

This shows real progress and ought to stimulate Texas Single Taxers to redoubled efforts. Mr. Black is waging a hard fight and doing his part nobly. He deserves the support of every friend of the movement in the state.

OREGON NEWS

The Oregon campaign continues. The initiative petitions for 1922 are out and are being circulated. The measure is as follows:

From July 1, 1923, to and until July 1, 1927, all revenues necessary for the maintenance of state, county, municipal and district government shall be raised by a tax on the value of land, irrespective of improvements in or on it, and thereafter the full rental value of land, irrespective of improvements, shall be taken in lieu of all other taxes for the maintenance of government, and for such other purposes as the people may direct. All provisions of the Constitution and Laws of Oregon in conflict with this section are hereby abrogated and repealed in so far as they conflict here with, and this section is self-executing.

Now where is the lawyer who can construe this to mean anything else than what it plainly says?

There was an error in the letter of Mr. J. R. Hermann in the last issue of The Bulletin for which he was not responsible. The statement was that the county nearest Portland had cast a majority for the single tax. The authority for this was the Portland Oregonian. As a matter of fact there was no majority in any county. It is safest not to accept election figures reported by the Oregonian even when favorable.

CALIFORNIA NEWS

The land question is bothering California legislators. It is one thing to vote down the single tax but quite another to evade the consequences of this rejection. State Senator Claude Purkitt of Willows is trying to perform this impossible task by bringing in a bill to give the big land monopolists a metaphorical slap on the wrist. The big interests are making a noise as though they were really frightened and Senator Purkitt claims are calling him a "Bolshevik," whatever that may be. His bill provides for arbitrary limitation of landholdings. It would limit holdings of tillable land to 1000 acres and of grazing lands to 2000 acres. The Senator quotes in his argument the report of the State Commission on Immigration and Housing, which investigated in 1919 the big estates in the eight southern counties in which there are 32 estates of more than 15,500 acres besides the Southern Pacific's holding of 2,598,-775 acres. One-half of the privately owned land in these counties aside from railroad land belongs to 250 owners. There is nothing in Senator Purkitt's bill to compel use of the land—assuming that it would actually compel splitting of ownership—nothing that would remove incentive to land speculation and nothing that would remove penalties on industry. The Senator undoubtedly means well, but good intentions alone can accomplish nothing. Some one should tell him that holding without use is what makes an evil of land monopoly, and small landholders are as much addicted to this habit as big ones. He should also be supplied with a copy of the Great Adventure amendment and the arguments therefor.

The troubles of the public service corporations of California have not ended with the defeat of the single tax amendment. They now face a bill before the legislature which they claim will increase their taxes 147 per cent. To defeat this, they, and the banks associated with them, are spending large sums in full page advertisements in the newspapers just as they did in fighting the single tax. They declare that these proposed taxes will interfere with improvements. Well, the state must get revenue from some source. These corporations helped to mislead the people into rejection of a measure that would have exempted improvements and encouraged useful industry and enterprise of all kinds. Now they object to one that would, to some extent, fall on improvements. They fought against taxation of their monopoly privileges and now fight against taxation of their other property. Evidently nothing short of uncontrolled power to predatory opportunities will satisfy them. Single Taxers knew that and tried to tell the people so during the recent campaign. Now the corporations are in effect telling the people that the Single Taxers were right. But when the next single tax amendment will be proposed these same corporations and banks will again be urging the people to vote it down.

REDISCOVERING HENRY GEORGE

Under the heading, "A Forgotten Author," Ernest G. Draper reveals the beauty of Progress and Poverty to the readers of the literary section of the New York Evening Post of February 12. Mr. Draper expresses no opinion concerning George's philosophy or message. At least he tries hard to refrain from doing so. But he makes clear the excellence of the book as literature. He reproduces several of the fine passages, including one from the concluding chapter. He concludes with this comment:

> Henry George took a subject than which there is nothing under the sun more dry or lifeless or inexplicable to the man in the street. He breathed into these dusty facts his literary strength; and behold, there emerged a vitalized, convincingly cohesive structure of argument as clear as a mountain stream. In this way he enrolled an army of turbulent enthusiastic followers instead of a half-dozen savants. If this was a play to the gallery, it was a sincere play, free from ordinary claptrap and nauseating political chicanery. To the extent that he was a man of one idea, his literary achievement is limited. But within this realm he reigns among the supermen. The nineteenth century cannot show a handful of American authors writing upon economic subjects whose style in clearness, strength and spiritual understanding surpasses the style of Henry George.

It is, of course, incorrect to speak of George as "a man of one idea." He was able to discriminate between ideas and clearly recognized the most important of humanity's immediate duties. Naturally and properly he placed upon this duty the strongest emphasis, but he lost no opportunity to urge consideration of other truths, performance of other duties. He was the first to urge in the United States adoption of the Australian ballot. He advocated woman suffrage, proportional representation, direct legislation and other democratic reforms. He upheld Governor Altgeld in opposition to President Cleveland's despotic interference with the internal affairs of Illinois. He took the democratic attitude in opposition to government by injunction. He opposed the use of standing armies to enforce peace. He denounced Cleveland's jingoism. As editor of The Standard, he took a decided stand on all public issues. His last chapter of Protection or Free Trade is a splendid argument for disarmament and peace. This chapter, as well as the one in Social Problems on "Public Debts and Indirect Taxtion," would have subjected to prosecution under the espionage act any one circulating them during the war. It may be that Mr. Draper knows Henry George from Progress and Poverty only. When he extends his explorations he will find that Henry George insisted on the application to other public issues of the fundamental principles which he found underlying the doctrine that all men have equal rights to the earth.

ENLIGHTENING A GOVERNOR

Harold Sudell, of Parkesburg, Pa., has sent to Governor Sproul the following letter concerning a proposed tax on all coal mined which the Governor advocates:

There can be no question as to its being highly desirable that the people of our State should derive more benefit than they now do from the many and varied natural advantages with which our State is endowed. Insofar as you are attempting to do this you deserve the highest commendation and praise.

But, will the plan you propose serve its purpose and is it the best possible way of attaining the end sought?

Anyone who is familiar with the incidence of taxation must answer "NO!" to the first of these questions. The holders of the State's valuable natural advantages, who receive the main financial benefit from them, will simply pass this tax on (and in an increased amount) to the consumers. It is true that some of these consumers will be residents of other states and to this extent the people of Pennsylvania will benefit by their Government receiving an income paid by those outside the State line. But surely this ignoble end is not what your Excellency seeks?

There is a better way—one that will confer benefit on our people as well as yielding increased revenue to the State. A tax on the **value of the natural advantages** cannot be shifted. It must be paid by the holders of these advantages. And its tendency, becoming more pronounced as the tax increases, is to cheapen the thing produced from the natural resource which is taxed. This comes about in a perfectly natural way for the increased tax which cannot be shifted makes it more difficult—i. e. expensive—to hold valuable opportunities idle and they come into use and thus an increased quantity of the material is put on the market. Your Excellency will kindly note that in addition to raising revenue and lowering the cost of living this beneficial tax will open up new avenues of employment for both labor and capital and in these days of unemployment this is surely to be desired.

I am of course well aware that there are obstacles in the way of levying such a tax. What of it? Are not our really great men those who overcame obstacles which were apparently insurmountable. The things we do with little of labor or trouble are seldom worth the doing. This is far more than a mere fiscal reform. It goes to the heart of the burning question of the equal right of all men to the advantages of Nature. Fame and honor await the man who will lead the way. Posterity will know him as one of those who conferred great benefits on their fellow men. You have a wonderful opportunity—the opportunity of leading your people out of the Egypt of economic darkness and misrule into that fair and free land where every man will be on an equality as regards the gifts of Nature. The road may be rough; it may lead through arid deserts but "Promised Lands" do not come without effort and struggle. It is worth your while. Will you do it?

HANNAH T. PAUL

The death of Miss Hannah Paul at Orlando, Florida, removes another strong friend of the movement, one ever willing to help with both time and money. An account of her life has been kindly furnished by her sister-in-law, Mrs. William M. Paul, of Moorestown, New Jersey, the mother of Miss Alice Paul, leader of the National Women's party and of the suffragist movement. Mrs. Paul writes:

Hannah T. Paul was born at Port Elizabeth, N. J., in 1832. When quite young, she went west with her parents, where they remained but a few years, finally returning to Port Elizabeth.

Her parents dying when she was a young girl, she and an older sister, Abigail, assumed the care of the younger children until other arrangements were made. She taught school for several years at Woodbury, N. J., and other places, then went to Philadelphia and opened a boarding house at 13th and Filbert streets.

In 1891 Squirrel Inn, in the Catskill Mountains, was opened under her management, and conducted successfully until 1912, when she retired from active management. For many years she spent her winters at her home, Eola Cottage, Orlando, Fla., where she quietly passed away after a few days' sickness, December 17th, 1920.

Hannah T. Paul was quiet and unassuming in her manner, yet of strong personality and sterling qualities. Always on the side of right and justice, she was a strong advocate of single tax and a liberal supporter—and keenly interested in all reforms for the betterment of mankind.

From Mrs. Abigail Foulke Pim comes the following appreciation:

Hannah T. Paul was one of the rare women who worked most diligently out of the public gaze, never swerving in the struggle for her high standard of ideals in all she undertook. It was my great privilege to be closely associated with her in business for twenty-four years: the first three at Mansion House, Excelsior Park, Saratoga Springs, N. Y., the following twenty-one in the founding and management of the Squirrel Inn, Twilight Park, Catskill Mountains. Miss Paul was attracted to this place through her great love of nature. I have often heard her say, she loved to live in the hills of the Lord.

The establishing of such a home in 1891, starting as we did, largely on her enthusiasm and ideals in a comparative wilderness, brought many problems. There was but a small water supply, no gas, no electricity, the only means of transportation, a small narrow-guage railroad. When the outlook was most discouraging she always gave the word of cheer, saying, "we are doing the very best we can and I am sure it will come out all right." And it always did. When questioned by other leaders as to her success, she would invariably reply, "I guess it is eternal vigilance," and it certainly was, for no duty, however small, was ever neglected by her. Through this quality, with her fine mind and strong personality, she was admired and loved by all who came in contact with her.

In 1911, on account of failing health, she retired from Squirrel Inn, but returned, a loved and honored guest during the several succeeding summers. We felt she was coming back to her home—the child of her creating—and to her many friends, all of whom hold her memory most dear.

NEWS AND COMMENT

The Rhode Island Tax Reform Association has re-elected as its president, Dr. Lucius F. Garvin, former Governor of the state and now State Senator. Willis H. White was elected vice-president; Jeremiah Sweeney, secretary, and Miss Enid M. Pierce and John T. Giddings, members of the executive committee. Dr. Garvin has introduced in the State Senate a bill giving cities and towns permission to exempt personal property and improvements.

There is a prospect of a lively campaign in Denver. The Lower Rent League has drawn an initiative measure to put all local taxes on land values and is now canvassing for signatures. The measure has the endorsement of the central labor body. Reverend J. Lackland, John A. McGuaran,

John Doyle and other active workers, have charge of circulating the petitions.

This year is the 31st anniversary of the passage of the Sherman anti-trust law. It was going to give the trust short shrift. It was going to put an end to predatory profits. It was going to give labor a square deal. It was going to remove the cause of industrial unrest. It was going to allow free play to natural rights while letting vested wrongs severely alone. It has succeeded in letting these wrongs alone. As to its other accomplishments—"look on its works, ye mighty, and"—chuckle.

One of the League's press bureau bulletin's reproduced in a weekly paper brought the following notice in the News Letter of the Friends of Irish Freedom of September 11:

Nothing could be more refreshing than the openness of mind with which the author of "Sinn Fein and the Land Question" has approached the subject. The author of the article is to be congratulated upon the keenness with which one of the great fundamental disadvantages which the Irish have suffered under foreign rule has been realized. A brief summary is given of the work which the Republic has already done to rectify the evils of land privilege inaugurated in Ireland by the English, and the article concludes with this wish: "If, with the establishment of political democracy, the Irish people apply this means of procuring and retaining economic freedom, they will show the world an example of a nation enjoying true liberty. May that day come soon!"

Says the Altoona, Pa., Times-Tribune:

This city is close to rich coal deposits, but one-half of the people are without coal and one-half of the remainder are without a sufficient supply for the winter.

Furthermore the Times-Tribune points out that "practically all the coal is vested in a few large companies" and that "thousands of acres of the coal lands held by these great corporations are unworked." In other words, land monopoly is the cause, and, though the Times-Tribune does not say so, the single tax is the way to remedy the trouble. One need but remember the objection to the single tax presented by the head of the Wholesale Coal Dealers' Association, Mr. George Cushing. He said in his organ, The Black Diamond, that the single tax would so stimulate the production of coal and make it so cheap that it would be wasted. Consumers should take Mr. Cushing at his word and not worry about the possibility of wasting coal. It is better to waste coal than waste lives, although it does not follow that to make coal cheap and plentiful would cause waste. The real waste that would occur under the single tax would be waste of chances to appropriate earnings of others.

Involuntary unemployment is on the increase and wages are declining. Why? It is but a few months since government agencies and representatives of business organizations declared our economic troubles to be due to shortage of production and frantically shouted to workers to "produce more." The fact that natural resources were monopolized and largely withheld from use on speculation was overlooked. The fact that we maintain a tax system which falls most heavily on production was also overlooked. The fact that transportation monopolies had just been empowered to exact heavier tolls from industry was another matter overlooked. The cry "produce more," if obeyed, would have required payment by labor of heavier tribute to landlords and railroad monopolists and more taxes to the government, and would have hastened the depression now upon us. Our legislators have insisted on leaving undisturbed the power of privilege to prey upon labor. They still insist upon it. They have insisted on taxing industry and nothing else—however great the need of revenue for the government. They still follow that policy. That is why we had and have a high cost of living, and an industrial depression of which the worst is yet to come. If unused natural resources were to be forced open to the use of those who want to use them there would be no involuntary unemployment. If railroad charges were not based on inflated land values there would be no robbery of labor in transportation. If taxes on labor were abolished lower prices would be possible without loss to the producer. Those who consider such changes undesirable should be told to get all the enjoyment they can out of the industrial depression and high cost of living.

The following is copy of a letter sent to James R. Brown, of the Manhattan Single Tax Club, by the secretary of the Rotary Club of Syracuse:

I as sure that you will be pleased to know that at a meeting of our Club, Friday, the following resolution was offered and accepted, and a Committee of 10 appointed by the President to act in accordance with the resolution:

"As business men, interested in the growth and prosperity of our City and Country, conscious of the heavy burden which taxation oftens puts upon industry, believing that individually-created wealth rightly belongs to the people who create that wealth, and that socially-created wealth rightfully belongs to the society which creates it, it is our conviction that the time has come for a careful study of the whole subject of taxation, for the purpose of discovering, if possible, a more equitable system than the present one of distributing this burden upon property.

"Therefore we recommend the appointment of a Rotary Single Tax Committee, whose duty it shall be to study the subject of taxation and from time to time report the results of its investigation to the Rotary Club."

In response to my letters to the various Rotary Clubs in this district, I have had several replies thanking me for calling their attention to you, and I hope this will result in your being invited to speak before several of these clubs.

Since the Rotary Code of Ethics clearly endorses international free trade and the doctrine of the land for the people, without making use of these terms, all rotarians should naturally be Single Taxers and rotary clubs centers of single tax propaganda.

The talk about remitting the indebtedness of foreign governments to the United States gives Single Taxers an opportunity to call the attention of both sides to the controversy to certain facts they continually stumble over without seeing. When apologists for foreign governments make the plea of poverty they should be asked to state how much these governments allow their landholders to take from the people for private use. That question answered, they should be required to explain, if they can, why that amount might not well be applied to payment of the debts which they claim to be so burdensome. So long as a nation can afford to allow private individuals to appropriate publicly created values, so long is it debarred from pleading poverty as an excuse for asking remission of any debt. On the other hand a nation intelligent enough to divert land values to their proper place would know better than appeal to the charity of another. Such a nation would understand and appreciate the argument of Henry George in "Social Problems" concerning public debts. England and France are two nations in which unemployment is wide-spread, poverty great and suffering acute. Yet the governments of both uphold land monopoly, the creator of unemployment, poverty and all that results therefrom. Both nations are indebted to the United States government for large amounts. They preferred to contract these debts to taking for public use the rental value of their lands. They preferred to mortgage the labor of future generations to depriving living non-producers of unearned wealth. They prefer now to beg humbly for remission of indebtedness to going to the proper source for the means to pay. The men in charge of affairs in this country have a splendid opportunity to teach the impoverished beggar governments a lesson in political economy and true statesmanship, but unfortunately they are as ignorant as the mendicant debtors. This situation gives Single Taxers a chance to be heard. Let them speak out.

The acquirement of elementary knowledge of taxation is hereby recommended to Charles J. Bullock, professor of economics at Harvard. Professor Bullock's need of such instruction was recently made evident when, according to the Providence Journal, he answered a question at a public meeting concerning the transferring of taxes from buildings to land values by saying that if he "desired to change a prosperous town to a busted cow town" he would recommend that this be done. The answer shows one of two things. Professor Bullock either knows so little about the effect of taxation that he actually imagines prosperity to be the result of taxing industry or he knows so little about the science of political economy that he believes the public good to be conserved by land speculation. On no other ground could he have returned the answer reported. In either case he can have no better knowledge of the fundamentals of the science that he is supposed to teach than the ordinary citizen who has never read or thought about the subject.

Egypt is prospering. This may be news to the great mass of Egyptians, the fellahs or laborers working hard for a few cents a day, but they are no more considered when one speaks of national prosperity than are the masses of American laborers or farmers. Egypt is prospering according to Lord Allenby, British High Commissioner, who is kindly saving the Egyptians the trouble of managing their own affairs, because the cotton boom "has reached such dimensions that ordinary cotton growing land is selling as high as 700 pounds an acre." Egypt is prospering because land is now so high that the ordinary Egyptian native may not hope to buy an acre with the earnings of a lifetime. That is Lord Allenby's idea of prosperity. He must have studied political economy under Professor Bullock at Harvard.

The articles for the British mandate over Palestine contain the following rather vague paragraph:

> Responsibility for taxation, commerce and navigation is vested in the mandatory. It is also provided that a system shall be introduced to promote close settlement of the land and its intensive cultivation, safeguarding the interests of the community and the development of the country.

Unless the officials charged with carrying out this provision possess both will and economic knowledge the paragraph will turn out to be meaningless. Experience has shown that there are alleged statesmen in high places ignorant enough to believe that a small proprietor scheme would redeem this promise. It will not be easy to get a British government of the present model to put an end to private ownership of land anywhere and keep it ended. A statesman who knows his business could have made the paragraph announce in unequivocal language that there must be no private appropriation of land values.

The income tax section of the federal revenue law allows certain exemptions. Among these are contributions for religious, charitable or educational purposes. A certain Single Taxer, in making out his return, deducted his educational contributions which happen to have been made to the National Single Tax League, the International Free Trade League and the Popular Government League. But his claim was disallowed. When he inquired as to the reason, he was told that contributions for "propaganda" are not educational "within the meaning of the law," and that the same applies to contributions "for the benefit of individuals." The explanation was vague, but was all that he could get. He has accordingly appealed and on the official form provided states the case as follows:

Contributions were made to organizations engaged in educational work of precisely the same nature as departments of political economy, social science or political science in the universities, but cover ground that the universities unfortunately neglect. The information which these organizations impart is essential to intelligent exercise of the duties of citizenship. The deponent was informed by a clerk in the bureau that the contribution being for "propaganda" cannot be allowed as made for educational purposes. But since all education is or is supposed to be propagation of knowledge, disallowment for such a reason would bar all education. It would certainly bar contributions to the University of Pennsylvania, since that institution is required by the will of Joseph Wharton, founder of its school of finance, to propagate protectionism. It would bar contributions to missionary funds, since missionaries are necessarily propagandists. Another reason furnished deponent by the same clerk was that these organizations must pay salaries to some employes, and since the contributions help in doing this, they must be held to be "for the benefit of certain individuals." For that reason they are held as not made for educational purposes "within the meaning of the law." Should such reasoning be impartially applied the whole exemption provision of the law must be meaningless. The reason contributions are needed for any kind of religious, charitable or educational work is because some one must be paid to carry on the work and some one must be paid for supplies. In the case of charitable work, funds are needed not only to pay salaries and buy supplies, but to make donations to individuals for their support. The disallowment is consequently absurd.

If whoever must pass upon this appeal is open to reason, then it will unquestionably be allowed. Contributors to single tax propaganda, who happen to be subject to the income tax, have an opportunity on filing their returns to see how the local collector looks upon this mattter.

The National Tax Association appointed a committee to study taxation. This committee is headed by Professor Carl Plehn of California. It has made a report omitting, in the usual "tax-expert" style, any effort to put charges for governmental services on the same plane as other services, and insisting that nothing be done to soften the iniquities of the present system. The committee condemns specifically:

"Under the property tax any further extension of exemptions of the nature of bounties, whether these be of the war veterans type or of the type of those granted on household furniture, tools, farm machinery and the like, or of the type of exemptions granted to industries or commercial enterprises.

"Under the income tax, Federal or State, the further exemptions of any class of persons or kinds of income on account of the income source or character. An income tax should be a personal tax on every person in proportion to the income he enjoys from any source whatsoever.

"Finally, the committee urges careful consideration of the possibility of repeal of the existing exemptions which have created privileged classes or individuals."

Professor Plehn and associates' idea of a privileged character seems to be one relieved from robbery to a greater extent than his less fortunate fellows. No passenger on a train held up by robbers, they apparently hold, may justly be exempted from giving up in the same proportion as other passengers. The justice of the method by which the robbers obtain their living does not enter into consideration with these "experts." The fact that every one pays in rent to private landlords the full value of whatever services they get from the government should not, according to Professor Plehn, exempt anyone from a second exaction in taxes on earnings for the same services. It will be a very long time before such "experts" find a correct principle of taxation.

In an open letter to the heads of six national farm organizations, George P. Hampton, managing director of the Farmers' National Council, asks their co-operation in a legislative program "to save American farmers three billion dollars a year." The program provides for restoration of the railroads to government ownership, which, Mr. Hampton says, "would unquestionably save American farmers at least $900,000,000 a year directly, and two or three times that amount indirectly, and yet permit paying railroad employes a fair living wage.' Six mo'nths of private operation, with its guarantee of dividends has cost the taxpayers $656,000,000 as against a deficit of $902,000,000 for 26 months of Federal control including excessive rentals paid the stockholders. The program also provides for legislation designed to improve facilities for rural credits. Mr. Hampton claims that farmers pay $300,000,000 to $400,000,000 more a year for credit than they should. Furthermore Mr. Hampton asks co-operation in enactment of revenue measures for the federal government, which, he says, would save farmers $1,500,000,000 a year, or more than the other two measures combined. The revenue measures are for "taxes on estates, incomes, excess profits, the value of land and other natural resources held for speculation, and a rapidly progressive tax on all property with an exemption of $25,000." In addition, he asks for endorsement of "government ownership of natural resources still in public ownership, and developments thereof for service and not for private profit." Mr. Hampton tells these leaders of organized farmers that the Council's program is backed by organized labor, and adds:

In all candor we are forced to the conclusion that excepting packer control legislation, the chief obstacle in the way of carrying out the farmers' reconstruction program is the opposition to most of its planks by your organizations.

The letter is addressed to J. R. Howard, president American Farm Bureau Federation; S. J. Lowell, master National Grange; C. S. Barrett, president National Farmers' Union; Milo D. Campbell, president National Milk Producers' Association; W. I. Drummond, chairman Executive Board International Farm Congress, and O. G. Smith, President Farmers' National Congress.

He (Henry George) had shown what one earnest, patriotic man can do toward restoring the people to their inheritance and then going home.—John P. Altgeld.

THE WAY OUT

"Everyone for himself and the common success for us all, and thankful if not for our own at least for the triumph of others."—Clough.

THOUGHTS FOR THE FUTURE

(By Ralph E. Wright)

The showing made by the Single Tax party shows what most of us already know, that better results can be obtained through other methods. This would be the case if the total vote had been ten times as much as it actually was. But it does not follow that Single Taxers should affiliate with the Republican or Democratic parties. We should be free lances between all parties. Where, as in California, the initiative enables us to get our principle on the ballot at any time, we need no party to champion our cause. Where, as in New York or Pennsylvania, the constitutional initiative is unknown, we should co-operate with others who want it to get it. The Single Tax party has made a splendid fight. It has a group of splendid, energetic workers. It has probably made more converts than the returns show, and has probably an even greater number on the way. But it is not in the nature of the average American voter to cast his ballot for any one but a regular nominee of the two great parties. It is not in the nature of the average American voter to desert his party however much he may disagree with it. "You cannot change human nature" is an old saw. It is equally true that you cannot change American nature which is almost human. The average American voter has no objection to voting yes on a concrete proposition which his party may most emphatically denounce. The average American voter has no objection to voting in his party's direct primary for a candidate who openly holds his party in contempt. That is the phase of American nature which will help us overcome the political barriers to success. It is not as picturesque as the formation of a separate party and nomination of a forlorn hope, but it is more practical. My advice to the partyites is to think it over.

AN ORGANIZATION OF RIGHTEOUSNESS

(By J. A. Hamm)

Enclosed please find leaflet which I wish you would read carefully and see if you can see your way clear to give it publicity throught your Bulletin. I find it a good way to get single tax before an audience. It bars no one and gives all a chance to do and say what is for the best. The single tax idea is taking hold here and I believe it will grow fast. I have always thought the Church should press it and it will if it wants to exist.

[The leaflet mentioned contains the "Principles of the Nation-wide Community League for Industrial Democracy." Its general office is at Enid, Oklahoma. The corresponding secretary is Lawrence Lay, East Enid, Okla. The officers are Zachary S. Taylor, President; Samuel H. Ming, Vice-President; J. A. Hamm, Secretary and W. S. Kirk, Treasurer. The preamble states the object to be "We seek to unite for righteousness and peace all the moral forces of our community life." Its principles are application of democracy which "implies the control of every means of happiness of mankind within the limits of man's power to control." It commends to all churches the action of The Church League for Industrial Democracy which declares "that it is an essential part of the Church's function to make justice and love the controlling motives in all social changes."]

There cannot be in a republic any institution exempt from criticism, and when any institution is permitted to assume that attitude it will destroy republican government. —John P. Altgeld.

IGNORANCE OF THE EDUCATED

(H. W. Noren in The Probe.)

A body of prominent business men known as the National Industrial Conference Board appointed a Tax Committee to study the various tax proposals that have gained some prominency as suggested substitutes for our present national tax laws. This committee submitted its report to the Second National Industrial Tax Conference held in New York City in October.

The gist of this Committee's recommendation is printed on page 15 of their tentative report and recommends as follows:

"Increase corporation income tax to not more than 16 per cent, except in case of public utilities subject to regulation, on which rate should remain 10 per cent, present exemption of $2,000 to be abolished.

"Stamp taxes to be doubled and quadrupled.

"First class postage to be increased to 3 cents.

"Tax on cigarettes to be increased from $3 to $5 per thousand. Tax on tobacco to be increased from 18 cents to 24 cents per pound.

"Taxes on musical instruments, candy, chewing gum, photographic supplies, toilet soap and soap powders, jewelry, motion picture films, etc., to be increased to 10 per cent.

"Taxes on perfumes, cosmetics and patent medicines to be doubled.

"A new tax of 50 per cent per horsepower on automobiles.

"Gasoline, 1 cent per gallon.

"Sugar, 2 cents per pound.

"Coffee, 2 cents per pound.

"Tea, 10 cents per pound."

Had I picked up the page recommending these taxes, torn from the rest of the report, I might have concluded that it was a satire on our present tax law. And if I knew nothing of the object sought by these men I might justly conclude that they had written their recommendations too soon after violating the Volstead act in a "jakey" joint.

Contrary to all the internal evidence which justifies such suspicion, these men were not drunk when they wrote their report. The principles of taxation came before them in the proposal of the Ralston-Nolan bill and in their 51-page tentative report they give a page to its dismissal.

The Ralston-Nolan bill proposes to tax land values for national purposes when such values in private or corporate ownership exceed $10,000. So here were the committee under complusion of choosing to recommend taxing privilege or taxing labor. They speedily dismiss the idea of taxing privilege and then they give 50 pages of consideration of the worst possible method of taxing labor. And when they discover the worst method they recommend it. This is not an exaggerated statement as anybody can see who reads their report. Before them they had another proposal embodying what is known as the sales tax or turnover tax. This proposal, like their own, violates the principles of taxation. On that score it has nothing more to recommend it than their own iniquity. But it is so much simpler, that if it was necessary to choose between two evils, the turnover tax did not leave the committee's iniquity a leg to stand on.

The reader may ask, is the committee or its recommendations important? Yes. It reflects the complete control that monopoly has over business men. To the men exercising control over business, stealings are more important than earnings. This committee was aided and abetted by a set of creatures known as "Economists," occupying chairs in our universities and teaching our young hopefuls a mongrel doctrine the professors call "Economics," whatever that is.

To give my readers the necessary information I will give to this committee and its report a historical value to which neither the members nor their report are entitled, by printing their names.

Here they are::

Fayette R. Plumb, Philadelphia, chairman; Mangus W. Alexander, New York City; Charles A. Andrews, Gloucester, Mass.; Albert Grenn Duncan, Boston; James A. Emery, Washington, D. C.; R. P. Hazzard, Gardiner, Maine; R. C. Allen, Cleveland, O.; Paul Armitage, New York City; Wilson Compton, James J. Forstall, Chicago, Ill.; F. W. Lehman, Kansas City, Kan.; L. F. Loree, New York, N. Y.; H. C. McKenzie, Walton, N. Y.; Harry H. Smith, Tulsa, Okla.; James Craig Peacock, Washington, D.C.

These men are all active in business ventures of various kinds, and if any of them should propose to apply to their business the principles they recommend that our government shall follow they would be dismissed forthwith. Imagine the owner of a business building allotting space to his tenants free and then proceed to collect the expenses for running the building by fines on those engaged in selling tea, sugar or watches! Or Loree, the railroad man, charging double fare to the soap salesman and letting the landlords ride free. Or lawyer Armitage, charging two fee for conducting an ordinary law suit so that he could donate his services to unhappy couples seeking divorce. Or, a theatre owner donating the seats free to those patrons who came early and later going through the pockets of the audience to cover the cost of conducting the house! These imaginary cases are not a bit more ridiculous than the crazy tax proposals put forth by the committee.

But are these proposals after all so crazy? You often wonder why people no smarter than you, are rich, while you are poor. Well, the slickest means yet discovered is to make you pay their taxes. Do you think that any of these men would apply to their own business the principle, that they want Uncle Sam to apply? Not for a minute. In their own business they regulate their charges as nearly as possible to the value of the services they render. But in their tax laws proposition they propose to have all the expenses of the government paid by the producers and consumers of labor products and all the benefits absorbed as ground rent going tax free to the land owners. Of old it was said that where one man soweth another should not reap, but that is reversed in the tax proposition of this committee. But you say they are respectable men. Well, I think they are, as respectable as the advocates of the tariff swindle. You know that no tariff advocate pays duty when he can evade it.

Could any proposal be more contemptible than this committee's? That Uncle Sam be turned into a holdup man to go forth in the highways and byways and levy tribute on the people who toil to spend it for the exclusive benefit of those to whom we pay rent for staying on earth. In all its nakedness that is all their proposal is—Highway robbery.

THE GREATER ASS!

Two donkeys roaming o'er the grass,
And eating same in sweet content;
Pray, note them, Stranger, ere you pass—
Dost ever find one paying rent?

They carry on as though 'twere meant
The earth for them in equal use;
Each freely follows his own bent,
Nor doth his brother's right abuse!

Next, note the toiler, worn and bent;
With timid soul, and careworn face:
The summer of who's days is spent
To pay some other for a place.

From these reflections let us gain
Our lesson, though 'tis hard. Alas!
The donkey's wiser, 'tis quite plain
Man is in truth the greater Ass!

—J. W. GRAHAM PEACE.

CORRESPONDENCE

As a single taxer it is great joy to get the Bulletin if for no other reason than to continually learn of the steadfastness of those who believe in genuine social justice and this in spite of the seeming defeats. For my part I have never seen any defeat but note a genuine progress along the lines of the single tax which calls for service for service.

ROBERT SIEBERT.

It has stirred me to read the offer of a wage earner to contribute a year's surplus to the movement. Such an offer shames many of us, or ought to, who give an occasional half dollar which we never miss and then consider ourselves great friends of humanity. I intend to do some figuring to see how far I can go to meet the offer and as soon as I am sure I am right will go ahead. In the meantime I hope others have wakened up and will be heard from.

HERBERT HALE.

It startled me to read the announcement that prompt renewal was necessary for the next Bulletin. One never misses a friend until he is gone, and I would surely miss the Bulletin. I will do what I can to see that it keeps up.

EDWARD JOHNSON.

Keep up The Bulletin and the good work by all means. Times are hard just now it is true but that makes it all the more incumbent on those of us who suffer from economic injustice to work for the remedy. If you will give me a list of the single taxers in this neighborhood—I am a comparatively new comer here—I will visit every one of them and see that they either do their duty or read themselves out of the movement. Nothing keeps the movement back more than the man who is "going to do something for it" but never does.

JENS NELSON.

PROGRESS AND POVERTY

An article which appears in the city column of the Daily News of January 15th confirms the views expressed by the Cairo Correspondent of the Morning Post. It says:

> Almost every day pressing buying orders have been received from Egypt for the shares of the leading land-owning companies. These purchases were not influenced by exchange considerations, as the remittance rate between London and Egypt is maintained at virtually the old par, so that the demand is purely of an investment character. Egypt has prospered exceedingly from the war, and from the resultant high price of cotton. The public there are full of money, and knowing that the demand for land has become very strong, owing to the profits on cotton growing, they have purchased the shares on the knowledge that the companies are doing well. * * * The demand for the shares, indeed, appears to be so strong that in some cases it looks as if they will be cleared wholly off this market. It should be noted that the issues of the mortgaged companies have not benefited in this boom for the simple reason that the prosperity in Egypt is bad for their business, as it leads to mortgages being repaid.

"Egypt has prospered exceedingly from the war!" And the results of prosperity fall into the lap of the owners of Egyptian land. No benefit comes to the fellaheen, the tillers of the land, or to the industrial workers. Land speculation and high rents force down wages to subsistence level. They bring destitution and despair. In Egypt, as elsewhere, people are driven into desperation and ultimately into revolt, by the injustice that denies their right to the land in which they live.—Land and Liberty.

"When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied"
Henry George

The BULLETIN of the NATIONAL SINGLE TAX LEAGUE

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"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

CALL FOR NATIONAL CONFERENCE

All Single Taxers are invited to attend a national conference at Washington, D. C., on May 10 and 11, to discuss and take action on various matters pertaining to the movement. The urgent need of such a meeting is obvious. The pseudo-prosperity of the war period is being followed by a real depression. Wages and profits of unprivileged business are being forced down while ground rents and monopoly prices remain high. Legislators are making bad matters worse by putting more taxes on industry and ignoring the need of higher taxation of land values. This situation is naturally breeding discontent which, unless intelligently directed, must bring about disaster. The duty devolves on us to show the way to true universal prosperity and economic freedom, the way that was pointed out by Henry George. We will have correct action when we have correct thought. The conference is an essential preliminary. Let all come who can.

FREDERIC C. HOWE, Chairman National Single Tax League.

NATIONAL CONFERENCE CALLED

The National Single Tax Conference, called by the National Committee of the League, will be held in Washington on May 10th and 11th. The place of meeting will be announced in the April Bulletin. All who sympathize with the object and work of the League are cordially urged to attend either in person or by proxy. Since the Niagara Falls conference of 1916, no meeting of this kind has been held. This one will surely be equally inspiring and should be equally well attended. It will help in making preliminary arrangements if all who think it probable that they will go drop a postal card to that effect to Frank Stephens, secretary National Single Tax League, R. F. D. No. 2, Wilmington, Delaware.

The conference will pass on the future policy of the League. There are many problems and issues that can be gone over and thrashed out more satisfactorily in a meeting of this kind than in any other way. There are new problems facing national and state governments, simple enough to those familiar with economic principles, but bewildering and baffling to those in power. With a proper organization we can make this clear to the thinking public. The conference can take the first step.

Those attending will have an opportunity to attend the Tax Revision conference called for the same time by the Manufacturers and Merchants' Committee on Taxation.

WAYS AND MEANS

A gratifying number of subscription renewals have come in during the past few weeks. But more are needed. Paper and printer's bills re-

quire considerable money. Prompt renewals will do wonders in helping to meet them. So don't delay.

Responses have come also to the Joseph Fels-like offer to match contributions to the League, but the offered $1,000 is still far from equalled. Remember that this time the big donation represents the savings of a wage-earner. We may not have shown up so well when we had a millionaire's gift to match. That was pardonable, since it takes very many men of average income to equal in giving an unselfish enthusiastic millionaire. But in the present case the matching is to be done with one who exceeds in financial ability very few in the movement who have any income at all. Can we afford to fail?

Subscriptions, contributions and pledges may be sent in some such form as the following:

National Single Tax League, Charles H. Ingersoll, Treasurer, R. F. D., No. 2, Wilmington, Delaware.

Enclosed find ..... (sum and purpose, or pledge of future contribution).

Name .....

Street and Number .....

City and State .....

GREAT ADVENTURE BANQUET

Washington Single Taxers gave a banquet on March 17th, at the Ebbitt Hotel, with the object of discussing means of pushing the California single tax campaign. There was a good attendance and a number of excellent speeches. Jackson H. Ralston presided. William L. Ross was the guest of honor, and gave an interesting account of the recent campaign, which "was a winner, although the amendment failed of adoption." The new campaign is already on. Among the other speakers were Frank Stephens, Western Starr,, Mrs. W. I. Swanton, Wm. Deane Har, Hon. John M. Baer and E. S. Potter. The committee in charge consisted of Walter W. Warwick, Comptroller of the Treasury; Arthur P. Davis, Chief of the Reclamation Bureau; Edward Costigan, of the Tariff Commission; Miss Ada Rhodes; Miss Fannie S. Crosby; Mrs. W. I. Swanton, and William Dean Ham.

Ex-Congressman Baer, in his address, related his personal experiences with the tax laws of North Dakota, under which improvements are assessed at five per cent of their value and land at 30 per cent. Mr. Baer lives in his own home in Fargo. He is the owner also of a vacant lot in the same city. Under the old law the tax on the latter was $52, while his home was taxed $186. Under the new law he received a tax bill for $116 for the vacant lot and $120 for his home. Homeowners in Fargo who are not speculators ought to feel kindly toward the change.

CALIFORNIA NEWS

Another substitute for the single tax is offered to cure the housing shortage by Senator W. Duncan, of Oroville. Senator Duncan proposes a constitutional amendment to exempt $2,000 of the value of each dwelling house. It will not apply to apartment houses or to buildings used as stores. If more than three rooms in a dwelling are rented the exemption will not be allowed. Senator Duncan expects this pitiful shadowy shade of a correct principle to encourage building of dwellings. Still there is this much to be said for Senator Duncan. He realizes that the Single Taxers are right when they urge abolition of taxation of improvements as a means of stimulating improvements. His argument for his exemption measure shows that. He should have voted for the Great Adventure amendment last fall. Possibly he did. If he thinks that anything less than the complete single tax will bring the benefits of the perfect measure he is doomed to disappointment. Moreover should his measure be submitted, he will find that it will be opposed as bitterly as the Great Adventure. It will be denounced as single tax, which would be quite in order if he should be prepared to defend it with single tax arguments. But if he should depend upon denials and explanations of wherein he differs from Single Taxers he will find himself tripped by his own arguments. The Senator deserves credit for good intentions, but to get good results he must not depend on diminutive measures. John Stuart Mill once remarked that against great evils small remedies do not have small results, but have no effect whatever. Senator Duncan should follow his argument to its logical conclusion and come out for abolition of all taxes on labor and its products and for public appropriation of the entire rental value of all land.

The Los Angeles Single Tax League gives an account, in its Bulletin of February 26, of the work done under its auspices. It is pushing propaganda and organization, and took in 20 new members at its last meeting. The report of George A. Briggs, who has become its field secretary, shows encouraging results of his recent work among the farmers at Farm Bureau centers in Kern county. The Bulletin states:

> He addressed many meetings, averaging 50 or more, where the affirmative side of the single tax had never before been presented; aroused great interest; secured many applications for membership and prepared the ground for future growth and activities. Work among the farmers is of the utmost importance. It will take Briggs 18 months to cover the state; he has dedicated his time freely to this cause, is making good in a big way and deserves your ardent support.

The League raised $5,600 for the campaign of last year, of which $3,340 was given by Californians. In addition, its president, William C. de Mille, contributed personally a considerable amount to pay for publication at advertising rates of original articles brilliantly disposing of the

Anti-Single Tax League's silly and ignorant objections. These did much to increase the single tax vote and to defeat the "anti" amendment.

PROTECTION FOR LANDLORDS

When Cobden made his fight against protectionism in England he met the opposition of landed aristocrats posing as friends of the farmer. Today in the United States similar "friends of the farmer" are at work for a more predatory tariff than we already have. They want a tariff that will protect them in extorting high prices for land from farmers. This idea is clearly expressed in the following resolution which the American Farm Bureau Federation was hoodwinked into adopting at its recent convention:

"We request of Congress the enactment of a tariff law at once which will give to the farmers of America that measure of protection which may be necessary to equalize the difference between the costs of production of farm products in this country and the cost in competing nations, where land is cheap and living conditions far below the standards which prevail in the United States."

The reference to cheap foreign land lets the cat out of the bag. Unless tariff rates should be increased, the resolutions give us to understand, agricultural landlords will have to lower the rents of tenants, and speculators in rural lands will have to reduce the high prices of land which are driving thousands of American farmers into Canada, where surtaxes on wild lands tend to hold prices down and give working farmers a chance. An undisguised demand for a tariff for protection of the American landlord against the foreign pauper landlord is something new. But here we have it.

However, there are farm papers of big circulation warning their constituents against this demand. For instance, Farm Life, published at Spencer, Indiana, with a circulation of 850,000, offers this curt and sensible comment:

How are we going to sell our products to these well-nigh bankrupt foreign countries if we build tariff walls against them? As the cartoonist in the Louisville Courier Journal says: "No Feed, No Milk."

But the Farm Bureau Federation, after letting itself be used to help one class of landlords hold up producers and boost the cost of living, objects to another class of landlords doing its bit along the same line. Thus in the conference of producers and consumers, at Chicago on March 15th, the question of extortionate freight rates was discussed and the part these play in increasing living costs was made clear. Reports from this conference show that Mr. James R. Howard, president of the Farm Bureau Federation, and other representatives of that organization showed how high freight rates discourage production of grain. Yet these freight rates are needed to maintain the price of railroad lands. The railroad corporations can, if they will, answer Mr. Howard by quoting the tariff resolution of his organization and ask why they have not the same right to tax farmers for predatory purposes as the agricultural land speculators. Farmers must realize that all land monopoly is against their interest as producers and must not let themselves be used as catspaws for it.

THE PROPOSED SALES TAX INIQUITY

The Drug Trade Weekly, published by D. O. Haynes, and Co., at No. 3 Park Place, New York, has joined the ranks of sales tax propagandists under the delusion that it will benefit business. Concerning this it announces in its issue of February 17th:

We have arranged with Mr. Frank Parker Stockbridge to write for us a series of articles on this Sales Tax as outlined in the synopsis on the inside pages of this sheet. Mr. Stockbridge is a well known writer, a student of economics, and well qualified to handle this subject.

The remarks concerning Mr. Stockbridge are correct. He is a well known writer, who is well acquainted with the single tax philosophy, as a student of economics ought to be; and he is "well qualified to handle the subject." The pity of it is that he does not handle it as his qualifications should lead him. This is made clear by the synopsis in which occurs this statement which no "student of economics" ought to make:

The general sales tax is the one simple satisfactory system that will provide the necessary funds with the least disturbance of business.

Mr. Stockbridge knows that there is a tax which will not fall on business at all, and knows furthermore that the sales tax is not that tax. The tax on land values will provide the necessary funds with no disturbance to business whatever, but will help and strengthen all useful business. Having this knowledge, Mr. Stockbridge is well qualified to impart it. That he chose not to do so makes one wonder what advantage it can be to be "well qualified to handle this subject" when one prefers to handle it as though not "well qualified."

Mr. Stockbridge goes so far as to claim that the sales tax" will help business instead of hampering it." Yet he explains further on that "it does not depend upon profits but upon sales." To a business man now struggling on the edge of bankruptcy it will supply the extra force needed to push him over. As a "student of economics," Mr. Stockbridge should be aware that that is the way such a business would be "helped." It would put a tax burden on every business that now manages to escape the excess profits and income tax, that is on small and weak businesses. Its tendency must be toward creation of monopoly.

The sales tax propaganda is clearly an effort on the part of interests most affected by excess profits taxes and surtaxes on incomes to be relieved of these burdens. In this they are justified. These taxes are unscientific and unfair. But burdensome, unscientific and unfair as they are, their abolition will not advance the public interest if the unfair, unscientific and burdensome sales tax

should be substituted. A tax levied on a wealthy man for no other reason than that he is wealthy is a bad tax and should be abolished. But in spite of its badness it had better be left alone if its removal implies placing more unfair burdens upon the poor. If Mr. Stockbridge's constituents wish merely to get rid of that part of the existing federal tax system which oppress them and are indifferent as to how oppressive to others may be the substituted taxes or existing taxes left undisturbed, then they deserve no help from others. Mr. Stockbridge displays this spirit throughout. For instance, the sales tax plan provides for a federal license of $3 a year from every one engaged in business, "from the shoestring peddler or newsboy to the Steel Corporation." In the eyes of Mr. Stockbridge the advantage of this license tax is that it will enable the Steel Trust to escape the excess profits tax. Three dollars is less than a grain of dust to it. What it may be to the shoestring peddler or newsboy gives no concern to the interests for whom he speaks.

If these interests really want a fair substitute for existing unjust taxes they will join with the Merchants and Manufacturers' Committee on Taxation in urging a federal land value tax. That will show them to be as desirous of relieving others as of others relieving them. Mr. Stockbridge is well qualified to tell them why.

PROVING THE PUDDING

A mass of testimony from foreign cities which raise all local revenue by taxation of land values only has been gathered by the New Jersey Merchants and Manufacturers' League and published in a leaflet, as a message to business men in America. A summary of this testimony is as follows:

Victoria, B. C.—Population, 50,000. Land assessed at $45,971,700. Improvements, $25,459,740. Improvements are exempt. Tax rate is 2.68%. The system was adopted in 1910, at which time the value of improvements was but $11,602,130. The present value of improvements bears witness to the way the system has been helpful to industry.

Christchurch, N. Z.—System has been in vogue in city and surrounding suburbs for some time. Has tendency to do away with idle land and to encourage improvements. A land value tax is paid to the state as well as the municipality. Population, 55,360. Land values, 5,885,374 pounds. Improvements, not taxed, 7,352,567 pounds. Tax rate, 1.25%.

Wellington, N. Z.—System adopted in 1901. It has a tendency to bring idle land into use, but, owing to the low tax rate, it does not sufficiently penalize speculation to bring about appreciable change. The vast majority of the people are in favor of it. Population of the city is 75,496. Assessed value of land, 1,500,000 pounds. Assessed value of improvements, 10,000,000 pounds. Tax rate on land values only 1.77%. That land values must be very much under-assessed is evident from these figures.

Brisbane, Queensland—Population, 40,577. Land values, 6,745,942 pounds. Improvements not assessed. Tax rate, 2.50%. The Town Clerk reports that "land value taxation has a deterrent effect upon the holding of land solely for speculation purposes, and tends to encourage building."

Marrickville, N. S. W.—Population, 45,000. Land values, 1,747,024 pounds. Improvements, 3,639,701 pounds. Tax rate, 2%. Taxes on improvements abolished in 1908. "Land value taxation and exempting improvements have tended to encourage more and better housing," reports the Town Clerk.

Ashfield, N. S. W.—Population, 3,7000. Land assessed at 1,594,651 pounds. Improvements not taxed, but value is 5,373,793 pounds. A new assessment is now in progress and is expected to show large increases in value. Tax rate 1.87%.

Warringah Shire, N. S. W. (This is a rural district.—Population, 12,000. Land value, 1,079,991 pounds. Improvements not assessed. Tax rate, 0.83%. Shire Clerk reports that the tax rate was fixed in 1908, when taxation of improvements was abolished, and is too low to give sufficient revenue. Nevertheless it tends to encourage owners of vacant land to make use of their land and discourages speculation.

Sydney, N. S. W.—Population of city, 106,000 (of metropolitan area, 764,000). Assessed value of city land, 31,831,608 pounds. Improvements not assessed. Tax rate, 1.77%, but this does not include the water and sewer rates. Quite a number of important industries have recently been started in Sydney, some having been brought from Melbourne, which still clings to the old general property tax system. Others located in Sydney after comparing conditions in both cities.

Personal property and improvements on farms are exempt from taxation in Manitoba, Alberta and Saskatchewan. In addition to the regular local tax, Alberta levies a surtax of one per cent on idle land outside of occupied farms. Saskatchewan pursues a similar policy. Manitoba levies a surtax of five mills. British Columbia enacted a five per cent surtax in 1919. This brought down the price of idle lands held by speculators at $25 an acre to $5 an acre, and has encouraged a flood of immigration of American farmers into British Columbia. An American speculator, not knowing of the surtax, bought some rural land in Canada, intending to hold it idle for an increase in price. When the first tax bill reachde him, he quickly decided to convert the land into a farm.

Every municipality in New South Wales, Australia, (of which there are more than 300) exempt improvements from taxation. In New Zealand this is done by 25 towns, 64 boroughs, 41 counties and 13 road districts or 143 local districts altogether.

NEWS AND COMMENT

Governor Blaine, of Wisconsin, has declared in favor of exemption of improvements and higher taxation of land values. He will urge this policy upon the legislature.

The New York Board of Aldermen on February 26 adopted an ordinance exempting new dwellings from taxation. The ordinance applies to buildings erected within the next two years for dwelling purposes only. The aldermen went as far as they could under the permissive legislation recently adopted by the legislature.

The Old Age Pension League of Colorado is again taking steps for submission of a measure providing an old age pension fund through taxation of land values. A similar effort a year ago was started too late to secure enough signatures for last November's election. This year the

League will profit by the experience, and looks for better results. The secretary and most active worker of the organization is Barney Haughey, 606 W. Colfax St., Denver. High rent and wage cutting in Denver, as elsewhere, make conditions favorable for presentation of relief measures that will relieve.

President Harding's inaugural indicates that he believes it possible to encourage international trade and at the same time restrict it with protective tariffs. That is like the man who wants to encourage home building but objects to taking taxes off of houses, or like the child who wanted to eat his cake and have it, too.

Auckland, the metropolis of New Zealand, will vote in April on the question of putting all local taxes on the unimproved value of land. Auckland is the only city in the Dominion of any consequence that has neglected to take this step. There would be no doubt of the election result if all citizens could vote but, unfortunately, in local elections the outworn rule is still followed of limiting the franchise to property owners.

Tenantry and other unwholesome conditions are held responsible for the abandonment of 22,500 farms in New York State during the past 20 years, is reported by the department of agriculture of Columbia University.

All through the northeastern states during the past decade a similar decrease in the number of active farms has been recorded. New England averages a decrease of 17 per cent; New Jersey, 11.4 per cent; Pennsylvania, 8 per cent, and New York, 10 per cent.

Farmers have found more attractive opportunities in the city, and until something is done that will draw them back to the land, the report states, there can not be real prosperity for the nation.

The Peoria (Illinois) Journal of February 13 reports this interesting bit of propaganda:

J. W. Hill, veteran advocate of the single tax in this city, is in receipt of some interesting literature from England showing what the people of the British Empire are doing and thinking on the subject of land taxation.

There is an interesting discussion of labor conditions in British East Africa, where there are more jobs than men, and employers complain that men cannot be had at low wages because the government has given to each man a piece of land, and he can make a living on that land. This makes him independent. If a big land holder or a manufacturers wants men he must go out and offer wages that equal what the ordinary man can clear on an ordinary farm.

The men who needed cheap labor objected to the arrangement and wanted the land taken away from the working people so that they might be more willing to work for such wages as the employers should see fit to offer.

Single tax advocates make much of such a situation, claiming it very fairly represents conditions the world over. If men have access to the land they can get a living. If they can get a living, there will be no labor troubles, because there will be no competition for jobs.

The financial report of the Ohio Site Value Taxation League for the five years beginning with 1916 shows a steady and gratifying increase of interest in its work. The evidence of this is in financial support which, beginning with $2,879.20 in 1916, has increased from year to year and amounted to $6,999.40 in 1920. This is, in fact, a very small amount with which to carry on a campaign over a big state. Yet it appears from the report of General Manager W. P. Halenkamp that so efficiently has this sum been expended as to lead a Columbus newspaper correspondent to report:

"The single tax organization, known as the Ohio Site Value Taxation League, has spread a propaganda over the state which, according to estimates of experienced politicians, must be costing them about $5,000 a month."

"Experienced politicians," as a rule, rarely experience the co-operation of earnest workers whose sole incentive is their interest in the work and its object. The more experienced the politician, the less experience of this kind is he likely to have had. He would probably scoff at the suggestion that such workers are to be had, and so far as his own peculiar activities are concerned he would be right. So it is but natural that that class of politicians should have falsely exaggerated ideas of the cost of work carried on in a spirit of unselfishness to which they are total strangers. But even making allowance for this it is a strong, though unintentional, tribute to the campaign management of Ohio single taxers that they have made less than 7,000 do work that professional politicians on the outside figure could not be duplicated for less than $60,000.

The Baltimore Real Estate Board has offered a $50 prize for the best answer to the question, "Why everyone should own his own home." If that is what it really wants to know it can save its money. Any Single Taxer will gladly furnish the one correct answer free of charge. The question implies that every one ought to own his own home and consequently implies condemnation of the land and taxation system which produces landlords and landless ones. It implies an admission of the equal right of all to homesites since it is impossible for everyone to own his own home when some may own the sites which others need. In short, it implies an admission of the correctness of the single tax philosophy. The prize offered by the Board, if it means what it says, is in fact a prize for the best answer to the question "Why should the single tax be adopted?" Any Single Taxer will tell the Board that everyone should own his own home for the same reason that everyone should own his own food or clothes. But unfortunately there is good cause to question the Board's meaning. It stands for nothing so radical as universal homeownership. It has no desire to engage in propaganda for the means to bring that about. What it wants is a plausible statement

designed to convince landless workers that it is their duty to attempt to buy homes in spite of the fact that such a purchase, under the present land and taxation systems, must remain beyond the means of most of them. If it gets what it wants and makes use of it with the result that the homeless all seek to buy, the prices of homesites will promptly be boosted far beyond already inflated values. For $50 it wants an advertisement to create a land boom at the expense of homeseekers. Is not the amount too small?

In demanding the repeal of the Sherman law the American Federation of Labor presents tangible evidence of a tardy awakening to the true inwardness of that monstrosity. Single Taxers knew when it was adopted that its real object was to prolong the life of trusts, and had the American Federation of Labor been disposed to listen, it could have learned this lesson at the time. The Sherman law was intended to delude people into the notion that Congress was actually legislating against trusts, when it was, in fact, adding to and strengthening the privileges on which trust power is based. The way to get rid of trusts is to abolish these privileges. The principle one is land monopoly, including monopoly of highways. Subsidiary privileges are tariffs, and other forms of taxation restrictive of industry, patents and legislation generally that tends to grant to a few the right to a few to do something forbidden to others. The American Federation should not stop with repeal of the Sherman law. It should insist on abolition of privilege.

In wage reductions accomplished or in process of accomplishment the need of economic justice ought to be apparent even to those labor leaders who have insisted that organization alone is enough. Organization cannot prevent disemployment but disemployment can check the best laid plans of organization. As a matter of self-protection organized labor should long ago have made the single tax cause its own. If the single tax were now in complete operation, labor would be in demand wherever there are unused natural resources. The owners of old rookeries would be calling for men to replace them with modern buildings, the owners of unused valuable agricultural lands would be offering them to farmers, the owners of valuable oil and mineral lands would be advertising for miners and wellborers. In every branch of industry so long as there remained a single human want unsatisfied the demand for labor would continue. Involuntary unemployment would be a thing of the past, and wages could not be reduced below the value of the laborer's product. But too many of the rank and file as well as the leaders of organized labor are trustful of the power of perfect organization and collective bargaining to overcome economic conditions. They forget that these weapons are good to use as makeshifts pending the abolition of economic injustice, but cannot be depended upon to carry on a permanent struggle. Still it is never too late to mend. Now is the time for the American Federation of Labor and other branches of organized labor to demand immediate adoption of the complete single tax. If there should appear the slightest tendency toward such a policy on the part of these organizations the wiser heads among privileged interests will at once get busy in seeking to induce employers to desist from further effort at wage reduction.

W. W. Husband, the new Commissioner-General of Immigration, comes nearer than any recent predecessor to taking a sensible view of the immigration question. Instead of arbitrarily barring newcomers from the country, Commissioner Husband is reported as advocating that room be made for them here. According to a press dipatch he said in a public statement that there is "land enough in this country for millions of small farms, land that the Department of the Interior is opening in the West for entry; land in the South and elsewhere that is now swamp but that can be drained and put to use, and still other land in the East that has been abandoned for farming by the drift of the population to the cities." It is evident that Commissioner Husband still has to learn about other large stretches of land held out of use on speculation. He must also learn that if he would encourage creation of new farms and training of new farmers the causes must be eliminated of the departure of existing farmers from the farms. If the new farmers are to be forced to pay high prices for land, exorbitant rates for transportation, taxes on everything they produce or consume and tribute to predatory monopolies, they, too, will soon leave the farms. Commissioner Husband must also learn that room can and should be made for immigrants in the cities as well as on the farms. There is plenty of waste space even in New York City. It would require less than one-third of this "crowded" city's area to furnish a home site of 25 by 100 feet to each family now within its limits. That the greater part of the inhabitants live in tenements is due to land monopoly. Commissioner Husband has made a good start. Let him keep on.

THUS SPAKE JOHN RUSKIN:

"A knave's religion is always the rottenest thing about him."

"The kind of painting they most wanted in London was painting cheeks red with health."

"I tell you that neither sound art, policy, nor religion, can exist in England, until, neglecting, if it must be, your own pleasure gardens and pleasure chambers, you resolve that the streets which are the habitations of the poor, and the fields which are the playgrounds of their children, shall be restored to the rule of the spirits, whosoever they are, in earth and heaven, that ordain and reward, with constant and conscious felicity, all that is decent and orderly, beautiful and pure."

"The great cry which rises from our manufacturing cities, louder than their furnace blast, is all in very deed for this, that we manufacture there everything but men; we bleach cotton, and strengthen steel, and refine sugar, and shape pottery; but to brighten, to strengthen, to refine, or to form a single living spirit does not enter into our estimate of advantages."

THE WAY OUT

"Everyone for himself and the common success for us all, and thankful if not for our own at least for the triumph of others."—Clough.

OUR URGENT NEED

(By E. W. Maxey.)

I think the offer of $1,000.00 should stir the rest of us to action. The only thing that stands in the way of our success in the U. S. is campaign money. With a fund equal to that of either of the old parties we could in a few campaigns capture any state in the union. This was shown by the contest in California. The leaders of California are too reticent. If they will not tell of the needs and conditions there those of us that know them should tell for them. The leaders themselves expect too much for the money expended. They were actually disappointed in the result of the election. Naturally I suppose. But think of it 220,000 votes cast with an expenditure of $22,000. This was ten cents a vote. This would not pay the voters car fare to and from the polls. Would not some of our U. S. senators be pleased to get off so easily. Yet the single tax leaders were disappointed because they lost the fight. I was much pleased at our showing. We look at $22,000 and it looks big to the most of us. But it is mighty small when we consider what we expected it to cover. We wanted it to cover the second largest state in the union. A state with a coast line of nine hundred miles. We expected this sum to cross the barren deserts, to scale the snow capped peaks, to penetrate the wilderness, to reach the busy marts of trade in a dozen large cities and to enter the cottage of the poor and the palace of the rich. We expected this sum to make its way to every union meeting, at meetings of business men as well as the churches and all kinds of societies. We expected this sum to present for us an advocate to the preachers, teachers and the professional men. But the amount was too small. It would not go around. The leaders tried it. They had to spread it too thin. There was not enough. To win we must reach every voter. All must know that there is a single tax amendment to be voted on. The previous campaigns have just started to advertise single tax. California has many advantages and it has some disadvantages. I shall not speak of the disadvantages at this time.

I was in California the last three weeks of the fight. There was many things that I did not see and some things that I did see. I saw all single taxers working in perfect harmony. I saw all of them enthusiastic—all of them in action. I saw the leaders spending the money sparingly and judiciously. I saw the leaders compelled to table many good plans for the want of funds to carry them to execution. I saw many voters that did not know there was a single tax campaign in progress. I saw many voters that said they were going to vote for amendment No. 20, but that they did not think it would carry. Think what it would mean to carry on the fight so that the voters would have faith that the amendment would carry.

We need five hundred thousand dollars to win the fight in California. Can we raise it? The Non-partisan League is raising a great deal more. Their members pay $18 each every two years. They claimed fifty thousand members in Minnesota alone some two years ago. Figure each member paying $16 as they formerly did and we have $800,000.00.

This is what organization will do. The Non-Partisan League has not as good a program to present as we have. They have not the wherewith to arouse enthusiasm as we have. If men can be induced to give up $18 each, to fight the beet trust, the meat trust, or the wheat trust they certainly ought to contribute a like sum to fight the land trust and secure for themselves and their children a home. To recover their lost birth right.

One trouble in raising a large fund for the present leaders in California is that they would not know how to use it. They have been skimping so long that it has become a habit. I have been in their office when they have been as pleased in getting a ten spot through the mail as a boy who has been presented with his first long trousers.

THE DIRECT ROAD

(By Daniel Kiefer)

The most direct road to a point is the shortest way. For that reason the Great Adventure is the shortest way to the single tax. It is a quicker way than electing a President who promises to do something that we construe as a step our way—and then does not do it. It is a shorter way than by putting up a third, or a thirtieth party ticket that necessarily receives little notice, on account of the attraction of popular attention to the slapstick comedians heading the two big party tickets. It is a shorter way than the home rule method, because when carried we get the single tax, **not merely a way to begin to commence to prepare to get ready to start to get the single tax.** It is shorter than an effort to get land value taxation, together with some other form of taxation, or together with a loan scheme or old age pension scheme, because we do not load ourselves with something we cannot defend, and must latter get rid of. It has the additional advantage, of enabling us to discover at the start, who there is in the single tax movement, who really wants the single tax movement, who really wants the single tax and, who merely wants to appear as trying to get it.

Of course, we know that having carried a state for the single tax, without ifs or buts, our work will not be done. Whoever thinks that a few hundred thousand scraps of paper properly marked, will make powerful, predatory interests, tamely lie down and surrender has a surprise coming to him. The interests respect the ballot, only when the result is to their liking. And if the single tax should carry, if attempts to steal the election should fail, if the courts should somehow refuse to respond to appeals to nullify the popular will, and if other efforts at legalistic hocuspocus should prove vain, the interests may be depended on to throw off the mask of patriotism and law and order and show their true colors as reactionary revolutionists, ready to resort to force of the most extreme kind, to save their predatory power. The interests, that made a mockery of democracy in New York, when they could not endure even a handful of socialists in the legislature, will be much more antagonistic to popular rule when it orders them to get out with bag and baggage. However that is a bridge to be crossed when we come to it. In the meantime the work done in California under the splendid leadership of Will Ross should be pushed. Let the people of California be urged to show that they have backbone enough to demand that they be allowed to make use of the land of their state without asking permission of Miller and Lux, the Southern Pacific railroad or any of the smaller predatory fry. Though we may suspect, with good reason that the reply of this gentry will not be what would be expected, of good law-abiding citizens let them be given the chance to make it, let it be what it may, in the end the land will be given to the people and reign of justice will begin.

GEORGE FOWLDS WELCOMED HOME

From Auckland Star, Reproduced in The Liberator
(Auckland, N. Z.)

An interesting disquisition on America and her people was given last night at the Chamber of Commerce by the

Hon. G. Fowlds, in the course of a welcome home extended to him by the Auckland Land Values League. Mr. G. Stevenson presided, and on the platform with him were Mr. H. Dearsley and Mr. R. Taylor, all of whom in expressing pleasure at seeing Mr. Fowlds home again, referred to his activities in the social and political life of the colony.

Mr. Fowlds, who was greeted with applause, before giving a short resume of his trip to the U. S. A., expressed his pleasure at being among his old friends again. The most vivid impression he had experienced in his holiday, he said, was the magnitude of the country—the hugeness of its area, its population, its business, and its activities in dealing with the great problems of the day. America was always a wealthy country, but the war period had accentuated the accumulations of wealth, and at present the evidences of extravagance that were observed in all shades of the community were indescribable. Illustrative of this he described how on a casual visit to a jewelers his curiosity in pricing wristlet watches was rewarded with the information that they ranged from £1,100 downwards. That was not an isolated case; practically every jeweler had the same article. Compared with America, continued Mr. Fowlds, the cost of living in New Zealand was trivial; a potato alone cost 20 cents, so that a meal was a real expensive item. He was of the opinion that the substantial increase in wages had not kept time with the prices of commodities, and the workers of this country would hardly believe how labor was utilized and abused there. He reviewed the presidential election, and gave what were believed to be the real circumstances of the Wall Street explosion. Concluding with reference to the land reform movement, he said that it was of growing importance in the United States. The welcome concluded with resolutions of thanks for his address and pleasure at Mr. Fowlds' return.

CORRESPONDENCE

I want to thank Bolton Hall as well as you for the good things I got out of the last Bulletin. If you have any more good things that I can use please send them to me. * * * I am handing out 5000 more of Harry Willock's Unused Democracy with my books, and I am asking James R. Brown to send me some of his Open Letters to Legislators and Plain Talks on Taxation.

BARNEY HAUGHEY.

I spoke again at Everyman's Club last night, sold 12 copies of Progress and Poverty and could have sold six or eight more. There were 400 to 500 men, all intensely earnest. Their usual meeting last 30 minutes to an hour the manager told me. Our meeting last night kept up from 8 to 10:30. He says I must come again soon for the boys want to know all about the single tax.

WILLIAM MATTHEWS.

Enclosed for the Bulletin. I enjoy it very much, so much that I am glad to send you two dollars instead of one.

MRS. H. L. A.

Here is a postal money order for one dollar to pay a year's subscription. I noticed your little piece on the first page of your last issue. I hope that other subscribers do the same as I do as I would not like to see your little paper fail as so many single tax papers have done. I sure enjoy your clever little paper and wish it long life and prosperity.

G. E. C.

I have read, reflected and now remit. Sorry I can't go further toward matching the New Joseph Fels just now, as "these be parlous times."

W. N. C.

I do not wish to seem to be a faultfinder, but would suggest to the publisher, (and I think others would appreciate, too,) that when he puts in a notice about paying for The Bulletin, to add then and there the name and address of the person to whom it should be made out. More would then remit promptly. The words, "R. F. D., No. 2, Wilmington, Del." are so small that one has to hunt for them. I suggest that these be made more conspicuous. It would also be more agreeable if the month and year were more easily found.

MRS. M. S. O.

Please find enclosed of which $1.00 is for The Bulletin and the rest to match offer of $1,000 to the League or for anything else you think best. I am sending also to support of the Ralston-Nolan bill.

G. C.

Your notice has made me dig down and find five dollars for The Bulletin which I herewith enclose. Would not a sustention fund be a good idea? I hope you will try that if enough does not come otherwise and give me a chance to help.

J. L. J.

The Bulletin comes nearer than anything to what The Public was before—like Hosea Bigelow's "Gineral C" —it "went in for war." I only wish it would cover as wide a field. The enclosed for new subscriptions for myself and for * * * whom I have interested. The rest for general propaganda.

W. E. W.

Enclosed please find check for one dollar subscription for The Bulletin one year. The January number is very good—in fact, I always find much interesting matter in any issue of The Bulletin. While this greatest of all reforms in the world's history seems, at times, to be gaining very slowly, yet I am one of those who believe it will surely be an accomplished fact—that this earth will in the not distant future—be used for the common benefit of each and every person living upon it. Not, to be sure in my time, (am nearly seventy, and feeling fine,) but expect to be kept in touch with the progress of events by wireless when I have stepped over the narrow border line that separates the two worlds.

R. E. U.

THE UNEMPLOYED

I never saw a sadder thing
Beneath God's vaulted blue
Than that grim line of starving men
Who had no task to do.

They came before the frozen stars
Had faded from the sky,
And all day long the wealthy folk
Rolled curiously by.

They did not ask for lordly things,
For temples or for lands;
They only asked the right to use
The glory of their hands.

And all day long the waiting line
Stood shaking in the street.
And, oh, their willing, idle hands!
And, oh, their aching feet!

I never saw a sadder thing
In all the city's strife
Than that worn host of ragged men
Who waited there for life.

They did not ask for alms of gold,
Nor things of lordly worth.
They only asked the right to share
The labor of the earth.

—Dana Burnett in Denver Labor Bulletin.

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When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied'
Henry George

The BULLETIN of the NATIONAL SINGLE TAX LEAGUE

Price $1.00 a year

S. DANZIGER, *Editor*

Entered at Post Office at Wilmington, Delaware, as second class matter

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National Committee

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"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

CONFERENCE TO BE HELD IN JUNE

The National Single Tax Conference in Washington will be held at Hotel Lafayette, Sixteenth and K Streets, N. W., on June 10th and 11th, instead of May 10th and 11th, as announced in the last issue of The Bulletin. The taxation conference of the Merchants and Manufacturers Committee will be held about the same time, making it possible for those interested in both affairs to attend both. Letters already received indicate considerable interest and a good attendance. In some localities distant from Washington, Single Taxers will pay expenses of a delegate.—This is a good plan to follow generally where no one is in position to bear the cost of a trip alone. In any event every effort should be made for as large a gathering as possible.

IMPORTANT NOTICE

All intending to attend the national conference at Washington or seriously considering doing so, will please notify Frank Stephens, secretary of the National Single Tax League, R. F. D., No. 2, Wilmington, Delaware. This will help materially in making arrangements.

BEQUESTS TO THE LEAGUE

Occasionally requests come in for information as to how to word a bequest for the benefit of the movement. For the purpose of receiving such legacies the Single Tax Endowment Fund has been incorporated. The proper wording of a will is as follows:

I give, devise and bequeath unto the Single tax Endowment Fund, (a corporation duly organized under the laws of the Distric of Cloumbia,) it 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.

By following this form testators will avoid all error.

CALL TO ACTION

(By W. L. Ross)

When Luke North, filled with the fire and enthusiasm of the crusader, lifted the banner and sounded the advance for a free earth in California, everywhere were those who rallied to his standard.

It is with this spirit of the crusader and the policy of frankness in stating our full principle that we enter the new campaign with a demand that the disinherited shall have their birthright restored and that we give the poor a chance to live by stopping the tribute now wrung from their labor.

The very esesnce of the truth for which Henry George lived and died is the restoration of the land to the people. When he condemned the private ownership of land as a bare, bold, enormous wrong, he enlisted an army of loyal supporters and inspired them with a spiritual and religious exaltation that filled them with a desire to help the cause to the limit of their means.

With keen appreciation and honor of his memory, in the name of Henry George and the cause

he founded and did so much to advance, I ask you to do what you can to help us carry forward the work in the State where Progress and Poverty was given to the world.

Now is the best time to organize and carry our message to the people. Now is the time to sow the seed, and when the second year rolls round the harvest will be ready.

CALIFORNIA NEWS

During the past campaign the Peoples Anti-Single Tax League pretended to be concerned about the heavy taxation which it claimed to believe that the single tax would impose on the farmers and small home owners. It was not worried about the big landholders at all, if one might believe its words. But now it has been compelled to drop its mask. It has taken up the fight against the Ralston-Nolan bill, which provides for a federal land value tax on holdings above $10,000, which makes clear that it is the big landholder for whom it is fighting.

In the Los Angeles Times of March 6th, Mr. E. P. Clark, president of the League, says that his organization will "warn landowners, merchants and manufacturers of the country of the danger of the propaganda now being pushed by the national association with headquarters at Chicago and Washington, which is backing the Ralston-Nolan bill now pending in Congress."

If Mr. Clark's organization will tell the truth his "warning" to merchants and manufacturers will tell them that they are in grave danger of being relieved of burdensome taxes and of the need of paying extortionate rents. They are in further danger of increased business, due to increased purchasing power of their customers. The "warning" to landowners will be notice that if their lands are unimproved they had better get busy and improve to full capacity to be in position to pay increased taxes on land values exclusive of improvements.

But there is little danger that the organization will be so truthful.

SECRETARY DAVIS BEGINS TO SEE

Secretary of Labor Davis refuses to enter a Fool's Paradise. He lets it be known that the cost of living has not been reduced, in spite of the philosophers who are trying to lower it by pretending that it has already been lowered. Furthermore he shows wherein lies what he calls "the great bar to smoothing the path of industrial relations in this country." In his report to the President, Mr. Davis says:

> The price level of food, clothing and nearly all necessities now is rapidly declining, but exorbitant rents in the big cities and centers of industry show little signs of decline. This keeps the average of the cost of living equal to the war period."

In other words, the landlord is still profiteering. Why should he not? We are still taxing improvements and all materials that enter into building from the time the raw materials are produced until the finished product is ready for use. And we are letting the landowner off easy so that he has greater inducements to withhold land from use than to use it. Naturally, production of buildings is being restricted. It is strange that Secretary Davis, seeing what landlordism is doing, does not urge a federal tax on land values to end this situation. He should study the bill that was introduced by Congressman Nolan in the last Congress.

A FATAL OVERSIGHT

The commission headed by Senator Calder, which has investigated the housing and the coal shortage, summarizes the situation in its report as follows:

> Three million idle men are now walking the streets while the nation is suffering from a house shortage, from inadequate transportation facilities—railways, highways and waterways—and with untold energy from undeveloped waterpower awaiting utilization.

The commission might have added a reference to the immense amount of valuable unusued land awaiting development. If it failed to see that one cannot help but wonder where it figured that these three million idle men should build the houses which it thinks should be erected. It makes a number of recommendations, all of which might be adopted without relieving the situation to any considerable extent. The one that comes nearest to the point is exemption from taxation of loans on building operations of less than $40,000. Another recommendation is to relieve investments in building operations from the excess profits tax. Thus a builder who does not borrow, but invests his own money, would, it seems, get no exemption unless he has been doing so well as to be subject to the excess profits tax. Having failed to observe that sites are essential to building operations and that operations may be blocked by withholding of land from use, the commission naturally neglected to recommend higher taxation of land values.

No organized band of land speculators has raised a protest against the commission's recommendations, as they are accustomed to do when anything affecting them ever so slightly is suggested. This obvious indifference shows how little value there is in the suggestions.

BALTIMORE SINGLE TAXERS, ATTENTION!

Arrangements have been made for Baltimore Single Taxers and visiting Single Taxers from elsewhere to take lunch on Fridays from 1 to 2 P. M. at the City Club, on the 18th floor of the Munsey Bldg. Membership in the City Club is not essential to participation in these affairs. Places are reserved for chance comers at the Single Tax table. All are invited.

AN INSPIRING FARMERS' MOVEMENT

Farmers who are more interested in raising crops than in holding land out of use, are evidently tiring of their misleaders and misrepresentatives. These farmers know that it is to their interest as producers of wealth that taxes be taken off of industry and put on land values. They recognize as insults to their intelligence the efforts to make them believe that a land value tax will burden the farmer. So they have got together and formed "The Farmers' Federal Tax League of America," and are pushing the Ralston-Nolan bill. The headquarters of the organization are at 2506 N. Ward St., Chicago.

The officers of this league are such as to leave no question of its representative character. The president is Lieutenant-Governor George F. Comings, of Wisconsin. The four vice-presidents are William Bouck, Master of the Washington State Grange; J. W. Canada, editor of the Southland Farmer; John Morris, Master of the Colorado State Grange; Robert Irwin, former secretary of the Montana Farmers' Union; and J. P. Doyle, secretary of the Illinois Farmers' Union. The secretary-treasurer is Eugene Frey, past lecturer of the Illinois State Grange. His assistant is Emil G. Jorgensen, well known as an agricultural writer and statistician. The Advisory Committee contains such names as Edward Nordman, director of the Wisconsin Division of Markets; C. H. Hyde, of Oklahoma, member of Farmers' Marketing Committee; M. C. Hazen, steward of the Washington Grange; Osmer D. Flake, of the Navajo county, Arizona, Grange; J. F. Sullivan, master of the Lewis county, Washington, Pomona Grange; Herbert G. Hallock, of the Connecticut Pomona Society; Robert Irwin, former secretary of the Montana Farmers' Union; Jennie Buell, secretary of the Michigan State Grange, and a long list of others actively associated with movements of "dirt" farmers.

What some of these farmers have to say makes interesting reading. A few quotations follow:

WILLIAM BOUCK

(Master, Washington State Grange, Sedro-Wolley, Washington.)

"The great boon the Ralston-Nolan bill will be to farmers is not in the tax exemptions, but in the postive certainty that at least one billion dollars of the annual war tax burden will be shifted from consumers, of which farmers and their families are approximately one-third, to the ground landlords and land gamblers. Another gain to farmers will be the stimulation of industry and increased demand for farm products that will eventually follow the shifting of the burdens of war taxation from consumers to the land monopolists."

HERBERT G. HALLOCK

(Vice-president, Connecticut Pom. Society, Washington Depot, Connecticut.)

"I think the Ralston-Nolan bill a very just one and should receive the enthusiastic support of the farmers."

GEORGE F. COMINGS

(Lieutenant-Governor of Wisconsin, Madison, Wisconsin.)

"The object of the Ralston-Nolan bill is not to increase the tax burdens of the actual producing farmers, but is designed to tax the holders of privilege and to relieve agriculture of some of its handicaps. The fact that ninety-five per cent of what is commonly spoken of as 'Big Biz,' is actively and energetically fighting the Nolan bill furnishes quite satisfactory and convincing evidence that the bill is a meritorious plan of taxation and that it should have the earnest support of farmers and industrial workers generally.

"An old time conundrum was 'What will make more noise than a pig under a gate? Answer, 'Two or three pigs,' of course. In the case of this bill, pretty nearly all the pigs of monopoly are under the Nolan gate, and they want exceedingly to squeal, but know very well that it is better policy for them to instigate the farmers to do the squealing for them about the injustices and hardships which may be imposed upon agriculture should the Nolan bill be enacted into law."

HUGH BALLEW

(Editor, Ballew's Farmer, Albany, Alabama.)

"Am certainly in sympathy with the Ralston-Nolan bill. Have advocated it since it was first proposed, and I shall do all I can to help the bill along."

A. C. FELT

(Organizer, North-West Wheat Growers' Association, Twin Falls, Idaho.)

"We are in favor of the Ralston-Nolan bill. We believe that it will greatly improve our national, social and industrial conditions."

H. Q. ALEXANDER

(Member Executive Committee, North Carolina Farmers' Union, Pineville, North Carolina.)

"I am heartily in favor of the Ralston-Nolan bill."

C. E. SPENCE

(Master, Oregon State Grange, Oregon City, Oregon.)

"Personally, I think that the Ralston-Nolan bill is one of the best tax propositions advanced to date."

MICHIGAN BUSINESS FARMER

(Editorial, January, 1921.)

"The farmers of the nation should not be too hasty in judging the Raston-Nolan bill upon its face. It is deserving of study. It has some bad features, but many, many good ones. While it proposes to levy tax upon certain idle farm lands this tax is small and does not affect ninety per cent of the farmers at all. All land values under $10,000, after deducting cost of all improvements, such as buildings, fences, tiling, etc., derived under this bill would be the idle coal, oil, lumber and mineral lands which are being held by private individuals for future exploitation. It is argued by the proponents of the bill that taxing them would bring them into use and would result in cheaper oil, iron, steel, lumber and scores of other commodities. This feature of the bill is especially worthy of close scrutiny for it should prove a mighty stimulus to bring into use the great natural resources of the country. Do not be too hasty in condemning the Ralston-Nolan bill, and do not let your farm leaders misrepresent your views upon the subject. The least you can do is to become familiar with the bill."

ALBERT B. MERRIAM

(Justice of Peace, McDonough, New York.)

"Will say that I now understand the Ralston-Nolan bill to be very different from what it has been represented to me, and I will further state that I now favor the bill and will do all I can to aid in its being passed and becoming a law."

EDWARD NORDMAN

(Director, Division of Markets, Madison, Wisconsin.)

"Ralston-Nolan bill will reduce the cost of production of manufactured commodities by reducing taxes on productive processes. It will make possible a decrease in prices of these commodities, thereby increasing the buying power of the consumer, tending to create a better market for all farm products and to enable the farmer to procure a fair price for what he sells. The Ralston-Nolan bill will discourage vacant lot speculation in cities and will tend to relive the urban popluation from the payment of excessive rents. Finally, the Ralston-Nolan bill will ma

it unprofitable for the owners of unoccupied cut-over or other lands to hold it out of use for speculative purposes, thus making it easier for tenants and prospective farmers to obtain farm homes of their own * * * The popular misconception among farmers of the evil effects which the Ralston-Nolan bill may have on agriculture is due to the lack of clear understanding of the interdependence of the farmer and the consumer and the lack of a full appreciation of the dependence of farmers on urban industry.'

PENNSYLVANNIA FARMER
Editorial, March 26, 1921)

Pennsylvania Farmer did not join in the general condemnation of the bill when it was first introduced, and after careful consideration we are inclined to approve of its general purpose, which is to tax large holdings of land. Many farmers have been misled by opponents of the measure into thinking that it is a scheme to further increase the farmers' taxes. A reading of the bill in the light of facts shows that not more than 10 per cent of the farmers of the United States would be affected. It provides a tax of one per cent upon land values in excess of $10,000, exclusive of buildings and improvements. For example, if a farm was assessed at $15,000 and the buildings were valued at $5,000 or more, the owner would pay no tax. Or, if a farm was assessed at $20,000 and the buildings and improvements were worth say, $6,500 the owner would pay tax on $3,500.

This movement shows that the light is spreading among the farmers as well as other classes. It shows also that the educational work, long carried on by such leaders as George P. Hampton, of the Farmers' National Council, and the late C. B. Kegley, of the Washington State Grange, has been well done and is bearing fruit. As a result of this kind of work, it is noticeable that the shrewd agents of predatory interests, in endeavoring to prejudice the farmers against land value taxation, do not repeat the antiquated falsehood about putting all taxes on the farmer, but appeal openly and brazenly in behalf of land speculation. They will find that the farmers can see the fallacy of that appeal as readily as they have commenced to see the falsity of the other.

DENVER MEASURE ON BALLOT

Denver will have a chance to vote for a lower rent measure that will lower rents. On April 11, Barney Haughey, secretary of the Lower Rent League, filed with the City Clerk the initiative petitions for a charter amendment as follows:

BE IT ENACTED by the people of the City and County of Denver:

That to encourage building and thereby to lower rents Section 212 of the Charter of the City and County of Denver, adopted on the 29th day of March, 1904, shall be and the same hereby is amended to read as follows:

SECTION 212. Land and all interests in land including franchises in public roads, streets and alleys shall be listed, valued each year separate and apart from personal property and improvements on land; said assessments shall be made by the manager of the Department of Revenue.

(a) The council shall levy state, county and school taxes as provided by general law. The Council shall also, after deducting the amount collectible from other sources, levy upon taxable property within the limits of the City and County of Denver the amount of taxes for municipal purposes necessary to provide for the payment during the ensuing year of all properly authorized demands upon the treasury; Said taxes for municipal purposes shall be levied, regardless of any limitation on the tax rate, in the manner following and not otherwise:

(b) Each year the Council shall fix and determine the tax rate to be levied for municipal purposes upon the assessed value of land and franchises in public ways, and shall also fix and determine the tax rate to be levied for said purpose on personal property and improvements on land, but the tax rate for municipal purposes, on personal property and improvements on land, shall not exceed one-half of the tax rate levied for municipal purposes on land and franchises in public ways.

(c) Nothing in this amendment shall be construed to interfere in anywise with State, County or School taxes, or taxes levied for the payment of any bonded indebtedness of the City and County now existing, or interest thereon, or for pension, relief, or retirement funds, for policemen, teachers or firemen nor for blind benefit or mothers' compensation funds, nor for sinking fund or funds nor for the indebtedness of any town or city heretofore consolidated with the City and County, nor for the interest thereon, nor to special assessments for local improvements; nor shall anything herein be construed to affect the collection of taxes heretofore levied and now unpaid.

(d) Nothing in this amendment shall be construed to abolish or to reduce or in any wise affect such licenses as come within the police powers of the City and County.

(e) Nothing in this amendment shall be construed as imposing a tax upon property used exclusively for purely educational or religious purposes, or upon such other property as may now by law be exempt from taxation.

(f) Any and all parts of the charter in conflict or inconsistent with the provisions of this amendment are hereby repealed.

The measure will be voted on at the city election on May 17. It is clearly a very conservative measure, since it does not require an exemption of more than one-half of personal property and improvements, although it allows a further exemption if the Council sees fit to so order.

CONSTITUTION

1. The name of this organization shall be the National Single Tax League of the United States.

2. Its object shall be the furtherance of Single Tax.

3. Its membership shall be those who enroll. Active members who alone may vote shall be those who pay one dollar or more per year.

4. There shall be a National Committee, consisting of members receiving the votes of 25 or more members of the League. Such votes shall be in the form of continuous, assignable, transferable proxies.

5. The National Committee shall elect a National Chairman, each National Committeeman casting the number of proxies which he holds.

6. The National Chairman shall have full executive power, shall choose his own advisors and hold office until his successor is elected.

7. The National Committee shall have power of initiative and referendum on the motion of any National Committeeman, and each National Committeeman shall vote the number of proxies held by him.

8. This constitution may be amended by the action of the National Committee.

REVIEW OF IMPORTANT HISTORY

Enclaves of Single Tax, Being a Compendium of the Legal Documents Involved Together with a Historical Description. By Charles White Huntington. Published by Fiske Warren; Harvard Massachusetts, 1921.

Most Single Taxers know that here and there efforts are being made to establish working models of the single tax without waiting for legislation. The plan followed is to secure by purchase or other means legal title to enough land for a settlement, lease it in sufficiently large tracts to settlers, pay out of the ground rents the taxes levied by state and local authorities on labor products, and devote the rest to public use. Few Single Taxers not directly connected with these enterprises have, however, kept track of their progress. With sensational happenings taking place throughout the world, with wars and rumors of wars over matters not worth fighting about, with elections involving trifling issues, with strikes and labor troubles resulting from laborers voting to keep themselves enslaved and with similar matters attracting the attention of the world, a calm and thoughtful effort to better conditions receives little notice. But while the greater part of the world has been in an uproar these little communities have proceeded quietly with their experiments. They see no reason why they should not carry on sensibly even if the rest of the world is determined to be insane. To the extent that the outside world will permit them to apply common sense to their affairs they intend to do so. To the extent that the outside world will not allow application of common sense they submit with the best grace possible. There is nothing spectacular about such a policy as viewed from day to day. But when an occasional inventory of progress is made the result may well cause the most sceptical to realize that these slow and steady communities can show some spectacular accomplishments of greater benefit to humanity than the most brilliant military victory, the most sweeping success at a presidential election or even the most complete gaining of a strike.

Such an inventory is furnished in the book that Messrs. Huntington and Warren have delivered to the world. It contains a complete account of six single tax enclaves or colonies. These are the following five in the United States: Fairhope, Alabama; Arden, Delaware; Free Acres, New Jersey; Tahanto, Massachusetts, and Halidon, Maine. Then there is an account of one in Europe, Sant Jordi, in the little country of Andorra in the Pyrenees. In the introduction Mr. Warren compares these efforts with that of "a man who, having been long and hopelessly in prison, finally tried the door of his cell, and finding it unlatched, went out to freedom.

We learn that Fairhope, founded in 1895, when a site of 135 acres was bought for $771, has expanded until it now covers 3,930 acres, the ground rent of which for the year 1919 was $7,478. It has become the second town in Baldwin county, taking permanent residents only into consideration. As a matter of fact, it has so many visitors throughout the year that it has really the largest population. We learn that Arden, the site of which in 1900 was an abandoned farm of 162 acres, bought for $9,000, has now 100 dwellings. Its ground rent in 1920 was $3,164. Since the original purchase price included $2,500 for improvements, the present ground rent is nearly half the selling value of the land 20 years ago. Tahanto, founded in 1909, on a one-acre site, with an annual ground rent of $10, has expanded to 546 acres, with a ground rent in 1920 of $4,819. Halidon, founded in 1912, on 120 acres, renting for $43, has expanded to 172 acres, renting in 1920 for $1,090. Free Acres, founded in 1910, on a tract of 58 acres, since increased to 67, earned $142 in ground rents in 1911 and $577 in 1920. Sant Jordi, in Andorra, ended its first full year of economic activity on March 24, 1920. It covers two hectares or less than five acres. "The economic rent is fourteen pesetas." Although this seems a very modest beginning, the outlook for the future is better than in the United States, for Andorra maintains no custom houses and enjoys freedom of international exchange.

The book presents a complete history of each enclave, an accurate account of the industries and institutions of each, the names of all leaseholders, copies of leases and of local constitutions, maps and other information. No one who reads it can fail to be impressed with the fact that, in the midst of stupid bungling with vital problems by the world's alleged statesmen, in a few scattered localities men and women with ability to think for themselves and courage to act, are furnishing object lessons of what should be done and are doing it well.

NEWS AND COMMENT

President Harding declares in his first message for social justice, but says nothing to indicate what he means by that term. It is evident that he does not consider it incompatible with legalized robbery of some for the benefit of others since he urges in the same message protective tariff legislation. It is also evident that he does not think it implies increase in wages or prevention of decrease since his remarks on the railroad situation were such as he must have known would be construed as urging reduction of wages. What he probably means is a system of public aid to sufferers from unjust measures which he is urging and from those already in force which he would retain.

Five billion dollars a year for federal taxes is declared by President Harding an intolerable burden. And, he might truly have added, "it is especially so when we bear in mind that the people of the United States pay the same amount every

year as ground rent to landowners who appropriate it for their own use, although included therein is payment for all benefits conferred by the government. The five billions now levied for taxes constitute a second payment by the people for services already paid for in rent. If Congress will levy on land values irrespective of improvements for all governmental purposes we can relieve the people of the entire tax burden. I see no reason why this should not be done, and many why it should.

Louisiana is holding a constitutional convention. The following has been introduced by Mr. E. M. Sledge, delegate from West Carroll parish, with the endorsement of the State Department of Agriculture:

> All farm improvements to the value of $5,000, and all farm implements from which no direct revenue is received, shall not be assessed for taxation, and the value of said property be prorated on all lands of the respective parishes other than town or city lots not used for agricultural purposes, according to classification.

In endorsing the proposal, Commissioner Wilson of the agricultural department stated:

> In our opinion that will do a great deal to keep our boys and girls on the farm; poor improvements are poor attractions to our young folks. We should not tax farm improvements but should encourage them.

Commenting on the measure, the Shreveport Journal says:

> If exemptions are granted along the lines suggested, agricultural advancement will more than likely receive a great deal of fresh encouragement. Farmers will have more incentive to improve their acreage, and their methods, and a larger degree of progress will be invited. Mr. Sledge is certainly aiming in the right direction, and his suggestions deserve very careful analysis.

If the Louisiana convention harbors any doubts as to the usefulness of the proposal, it should send a delegation to western Canada and learn that these provinces have gone much further and fared quite well in consequence. Let them consult the leaders of the Grain Growers' Association and find out to their surprise that what they regard as a new and experimental proposal is a familiar one, long proven by practical experience to be beneficial. They might also stop in North Dakota and learn that the same idea has spread over the international boundary into the statute books of that state. Then they might go home and, without further delay, put Louisiana as far ahead as these progressive commonwealths.

During the first two weeks of the new law in New York exempting new buildings for dwelling purposes from taxation, there was an increase in building operations of 61½ per cent. Let us hope that it will keep up, but, in the meantime, refrain from putting too much faith in the pitifully inadequate law which exempts for a few years only dwellings built within the next two years up to $5,000. It does not prevent increase in land prices sufficient to swallow the benefits of the exemption for there is no provision for increased taxation of land values. The New York legislature tried to serve the homeseeker without deserting the land speculator. That is an impossibility. No legislator can serve both, so we may be sure that the homeseeker will get little benefit from the present style of New York solon. Still the principle of exempting improvements has been recognized. There is that much good. Now it is up to the homeseekers of New York to elect legislators who will not worry so much over what may happen to the land speculator.

Pittsburgh's Chamber of Commerce has formally protested against an effort to repeal the city's graded tax law under which there is gradually taking place partial exemption of improvements and increased taxation of land values.

Holders of idle land in Pennsylvania are fighting the Chaplin bill before the legislature, which gives to all taxing districts within the state the power to reduce taxation of improvements to one per cent of the taxation of land values. The taxing districts include counties, cities, boroughs, towns, townships, school districts and poor districts. While the land speculators are fighting the measure, it has the support of the most important industrial interests, including the Board of Trade of Alleghany county and the Pittsburgh Chamber of Commerce.

C. F. Hunt, of Los Angeles, sends the following interesting and instructive item:

> Eagle Rock stands in the barren hills northeast of Los Angeles. It has been used for Easter morning services but this year the owner wants rental of $150 for the one day. The excuse is that a former owner, now deceased, directed that a rental be charged.
>
> This looks "raw" to the Easter people, but it is exactly what all land owners do; they charge a price for what cost them nothing.

Into darkest America, A. J. Orem, of Boston, is carrying the light of economic knowledge. Mr. Orem deals in securities and consequently comes in contact with the most devout worshippers at the shrine of Things as They Are. Nevertheless, he devotes half of the space in his market letter to single tax propaganda. Prospective investors need his letter, since it gives them valuable information about the securities market, which it would be bad business policy to ignore. But when they get it, they get the single tax matter also. No doubt many of them allow curiosity to conquer prejudice and read. Some among these will let this grow into a habit, their faith in Things as They Are will be undermined, and in the end they, too, will become converts to the strange radical doctrine which Mr. Orem is preaching.

Frederick J. Dixon, the aggressive single tax member of the Manitoba legislature, introduced a

resolution calling attention to large tracts of urban and rural lands held by speculators and demanding "an increased application of the principle of the progressive taxation of land values to facilitate breaking up of land monopoly." The resolution was evidently displeasing to the government, led by Premier Norris, whose supporters finally tacked on an amendment which changed it into a demand for increase of taxation on unoccupied agricultural land only. Premier Norris endorsed the amended resolution and said that the government is considering action along that line. It was evident, however, that it was Dixon's fight which forced the Premier to make the declaration.

The Supreme Court decision, upholding the so-called anti-rent profiteering laws, would cause less gloom in landlord circles if it were generally understood that these laws tend to discourage building and must eventually force rents upward in spite of legal penalties. Moreover so long as people have confidence in such silly legislation, they are less lkely to demand the right remedy. However the decision is not without its good features, since it removes from property in land some of the sacro-sanctity with which courts and legislators have hitherto vested it.

The first act of the new Congress was to burden the people with more taxes on vital necessities. This was done when the so-called Emergency tariff bill was passed. The only excuse urged in its behalf was the absurdly false one that the farmers need it. If the farmers need protection from anyone, it is from the legislators who impose taxes on all he produces and consumes, from transportation monopolies that take from him all that the traffic will bear and from land monopolists who charge him $200 or $300 an acre for land to grow dollar wheat on. The emergency tariff touches none of these evils, and even if it should enable the farmer to get higher prices, it will not prevent the interests that prey from taking the proceeds from him.

The Federal Trade Commission names as the first of a number of causes for the continued high cost of living "the excessive price of many basic commodities, prominent among which is coal." In other words, though the Commission may not have so meant it, monopolization of land creates monopolies of basic commodities and excessive prices for the same. Increased taxation of land values would stimulate production of these commodities and force prices down. Mr. George H. Cushing, of the Wholesale Coal Association, has admitted that increased taxation of coal lands would make coal cheap—entirely too cheap for his association, he believes. Increased taxation of other valuable lands would undoubtedly have a similar effect with other basic commodities. It is regrettable that the Federal Trade Commission has not seen fit to point out this remedy. Instead it urges continued fooling with the anti-trust law, which has been proven by 31 years of experience to be utterly worthless.

When no American monopolistic interest had anything to gain through the new treaty with Colombia, the Senate could not be induced to ratify it, and the Republican members generally applauded Theodore Roosevelt's denunciation of it as a "surrender to blackmailers." But now that oil concessions are at stake, the matter is viewed differently. President Harding has urged its ratification and the Senate has complied. If in return for the $25,000,000 indemnity Colombia is expected to grant any part of its oil-bearing natural resources to American monopolists, it were better for that nation to reject the money. If the money is honestly due Colombia, it should be paid unconditionally. If it is not honestly due, then the American people should not be taxed to buy concessions for land monopolists in a foreign country, or to bribe the Colombian government to sell the birthright of future generations of Colombians. Let the prospective concessionaires pay for the coveted privileges themselves if the Colombians insist on selling, and let there be no hypocrisy about the sordid transaction. But if the Colombians are wise they will not part with their lands regardless of what the United States Senate may do with the treaty. They will allow American or other prospective oil producers to make use of their natural resources and require in return payment of the annual rental value of the bare land only. That will ensure proper use of the lands and a fair revenue to the nation without surrender to private monopoly. And it will save the United States from the disgrace of assisting predatory interests under pretense of making reparation for a wrong.

Governor Miller, of New York, says that labor is to blame for the housing shortage. In a way Governor Miller is right. Labor comprises the great majority of the people, and is consequently to blame for all existing economic evils. We have the housing shortage because the workers as a rule refuse to vote properly. If, instead of electing Governor Miller and a legislature bound to uphold predatory interests, the workers had chosen to manage affairs of the state men and women who know that monopoly of the earth must be abolished and labor freed from taxation the housing shortage in New York would be nearing its end. It is rather ungrateful of Governor Miller to find fault with those who put him where he is, but he may feel that they deserve the insult.

"He that is to follow philosophy must be a freeman in mind."—Ptolemy.

"Despotism is despotism. The name is not the thing that counts."—San Francisco Star.

THE WAY OUT

"Everyone for himself and the common success for us all, and thankful if not for our own at least for the triumph of others."—Clough.

ON TO WASHINGTON

(By S. A. Smith.)

At last we are to have another national conference. I welcome it. We should never again let a year pass by without one until the single tax has become the law of the land. We should not have allowed the war to interfere with our work. Work for the liberation of humanity is more important than any war, and no one who sincerely believes a war to be for humanity will believe that it requires cessation or relaxation of single tax work. I will be on hand, if alive, when the conference meets and before it adjourns I trust to see it take action to ensure another gathering next year whether the nation be at war or peace.

THE INDIRECT OR HENRY GEORGE METHOD

(By C. F. Hunt.)

Some single taxers fear that a Henry George program will be tried somewhere. Henry George was a Home Ruler. See protection or Free Trade, page 321: In the United States the most direct way is through local taxation. And this is doubtless the way in which the final advance will be made." He never offered a program, or method, in conflict with the above. States that have worked ten or more years on some other method, should begin to commence to prepare a George program.

SHOULD COUPLE OTHER REFORMS

(By Vaughan Hickman.)

It is plain to me whether or not I am right about it that we must have political action and that the Single Tax must be coupled with some other reform movement. Why should we waste our own pitiful dollars on educational work only, good as it may be, when the fellow who is interested in blocking us can educate a thousand times as fast? Why should we give our opponents all the advantage when we do try to get into politics, by putting up straight Single Tax measures, thereby inviting the cry of "confiscation" which always scares the small homeowners our natural allies into the opposite camp?

I am as much interested in the success of the Single Tax as anyone and hope that we may make better progress in the future.

THOMAS PAINE ON THE LAND QUESTION

(From Agrarian Justice.)

There are two kinds of property. Firstly, natural property, or that which comes to us from the Creator of the Universe,—such as the earth, air and water. Secondly, artificial or acquired property,—the invention of men. In the latter equality is impossible; for to distribute it equally it would be necessary that all should have contributed in the same proportion, which can never be the case; and this being the case, every individual would hold on to his own property as his right share . Equality of natural property is the subject of this little essay. Every individual in the world is born therein with legitimate claims on a certain kind of property or its equivalent. The right of voting for persons charged with execution of the laws is inherent in the word Liberty, and constitutes the equality of personal rights. But even if that right were inherent in property, which I deny, the right of suffrage would still belong to all equally, because, as I have said, all individuals have legitimate birthrights in certain species of property.

The first principle of civilization ought to have been, and ought still to be, that the condition of every person born into the world after a state of civilization commences ought not to be worse than if he had been born before that period. But the fact is, that the condition of millions is far worse than if they had been born before civilization began. I will show how this fact happened.

It is a position not to be controverted that the earth, in its natural uncultivated state was, and ever would have continued to be, the common property of the human race. In that state every man would have been born to property. He would have been a joint life proprietor with the rest in the property of the soil and in all its natural productions, vegtable and animal. But the earth in its natural state is capable of supporting but a small number of inhabitants compared with what it is capable of supporting in a cultivated state. And as it is impossible to separate the improvements made by cultivation from the earth itself, upon which that improvement is made, the idea of landed property arose from that inseparable connection; but it is nevertheless true, that it is the value of the improvements only, and not the earth itself, that is individual property. Every proprietor, therefore, of cultivated land, owes to the community a ground rent, for I know of no better term to express the idea, for the land he holds.

There could be no such thing as landed property originally. Man did not make the earth, and, though he had a natural right to occupy it, he had no right to locate as his property in perpetuity any part of it; neither did the Creator of the earth open a land office from whence the first title deeds should issue. Whence then arose the idea of landed property? I answer as before, that when cultivation began the idea of landed property began with it, from the impossibility of separating the improvement made by cultivation from the earth itself, upon which the improvement is made.

Cultivation is at least one of the greatest improvements ever made by human invention. It has given to created earth a tenfold value. But the landed monopoly that began with it has produced the greatest evil. It has dispossssed more than half the inhabitants of every nation of their natural inheritance, without providing for them, as ought to have been done, an indemnification for that loss, and has thereby created a species of proverty and wretchedness that did not exist before.

What then draws the world to this man? It is the broad sympathy for suffering mortals which he possessed. Henry George's soul went out toward all that were in distress. His ear caught the cry of sorrow that has saddened the ages from the time that the children of Israel sat down by the river of Babylon and wept. In writing "Progress and Poverty" he dipped his pen into the tears of the human race, and with celestial clearness wrote down what he conceived to be eternal truths. When he died there was nowhere a soul that cried out, "There is one iron hand less to grind us, one wolf less to tear our flesh," but everywhere a feeling that a friend of the race had gone.—John P. Altgeld.

Tyranny must rely upon brute force, but republics must look to the affections of the people for protection.—John P. Altgeld.

STATEMENT OF OWNERSHIP

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that the owners are the Executive Committee of the National Single Tax League and that there are no holders of Bonds, Mortgages or Securities.

When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied'
Henry George

The BULLETIN of the NATIONAL SINGLE TAX LEAGUE

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"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

NATIONAL SINGLE TAX CONFERENCE

At Hotel Lafayette, 16th and Eye Sts., N. W. Washington, D. C.

JUNE 10th and 11th, 1921

TENTATIVE PROGRAM

FRIDAY, JUNE 10th

1.00 P. M.—

Meeting of the Executive Committee.

2.30 P. M.—

Opening of Conference.

Address of Frederic C. Howe, Chairman National Single Tax League.

Report of Executive Committee by Frank Stephens, Secretary.

Financial Report by Chas. H. Ingersoll, Treasurer.

Publicity Report by Samuel Danziger, Editor of Bulletin of the National Single Tax League and of Press Bureau of American Economic League.

Discussion of Foregoing Reports and of General Affairs of the National Single Tax League.

8.00 P. M.—

Reports on Single Tax Activities—National.

National Single Tax Party.

International Free Trade League.

American Free Trade League.

Committee of Manufacturers and Merchants on Federal Taxation.

Committee of Forty-Eight.

Other Activities of National Scope of Interest to the Movement.

SATURDAY, JUNE 11th

9.30 A. M.—

Reports on Single Tax Activities—Local.

Great Adventure League of California.

Single Tax League of California.

Oregon Single Tax League.

Maryland Tax Reform Association.

Pittsburgh and Other Pennsylvania Localities.

Denver and Other Colorado Localities.

Missouri.

New Jersey.

Rhode Island.

New York.

Ohio.

Michigan.

North Dakota.

Texas.

Mississippi.

Other States and Localities.

Reports of Activities of a General Nature.

Henry George Lecture Association.

Manhattan Single Tax Club Lecture Bureau.

Other Lecture Bureaus.

Single Tax Enclaves.

The Single Tax Review.

Single Tax Information Bureau.

The Labor Movement.

The Farmers' Movement.

Other General Activities.

Movement in Foreign Countries.

Adjournment at 1 P. M. to 2.30 P. M.

2.30 P. M.—

Discussion and Action as to Present Organization of the National Single Tax League and Future Policy.

THE CONFERENCE

The interest shown in the approaching conference is gratifying and presages a good attendance. Still it cannot be too good. An effective means of propaganda, especially with politicians more interested in being popular than right, is a big rousing national conference. So again let every nerve be strained to have as many as possible come from your locality. This should especially be the case where campaigns are in progress.

CALIFORNIA NEWS

In Northern California the campaign for the single tax will be in charge of the Great Adventure League, 97 Ninth St., San Francisco. Will Ross is chairman. In Southern California the campaign will be in charge of the Single Tax League, 420 American Building, Los Angeles. George A. Briggs is manager and William C. De Mille, president. Contributions may be sent to either league. They will be disbursed by a joint committee.

William De Mille continues supplying the press with information on land ownership and taxation, and is no longer under the necessity of inserting it as advertisement. The Los Angeles Examiner announces with pride that he "has written the following article on landownership and taxtion expressly for the Real Estate Section of the Sunday Examiner. Another article by Mr. De Mille will be printed next Sunday. Comment from readers of the Examiner is invited." The articles are fundamental, presenting the ethical view and mincing no words concerning landownership. It makes clear the difference between ownership and possession. "It is as unethical," he states, "for a man to own his land as it is for him to own his wife. Yet he may enjoy the private possession of both."

The huge estate of Miller and Lux is announced for sale. It includes 800,000 acres in California valued at $75,000,000 morally belonging to the people of California, but which California laws permit Miller and Lux to appropriate. There are 200,000 acres in Oregon and Nevada and other holdings elsewhere. It looks as though the concern wants to get out from under before California adopts the single tax.

TEXAS

A simple change in the taxation clause of the Texas constitution is what the State Single Tax League wishes adopted. This is provided in a proposed amendment of which Section 1 is as follows:

"All land in this State, whether owned by natural persons or corporations, other than municipal, shall be taxed in proportion to its value, which shall be ascertained as may be provided by law. No tax shall be imposed on personal property, or on improvements in or on land. The Legislature may impose an inheritance tax. It may also tax incomes of both natural persons and corporations other than municipal. It may also impose occupation taxes, both upon natural persons and upon corporations, engaged in occupations coming under police powers."

This eliminates the word "property" and puts in its stead the word "land." Then it adds a sentence which contains the real kernel, "No tax shall be imposed on personal property or on improvements in or on land."

It leaves to the Legislature the power to impose an inheritance tax, income tax on natural persons and corporations other than municipal, and, also very properly, leaves to the Legislature the power to levy occupation taxes upon persons and corporations whose business comes within police powers.

DENVER RETURNS

Denver voted on May 17th on an amendment to untax improvements and personal property and increase taxation of land values. It was properly called by its sponsors a lower rent amendment. The result of the vote was 7,400 for and 32,038 against. In 1917, the last time a single tax measure was submitted, the vote stood 5,033 for to 20,844 against. The returns of the recent election were received at headquarters too late for comment, but much credit is due Barney Haughey for splendid work in the campaign.

The opposition consisted, of course, of the land speculators and other selfish interests. First it made an effort to keep the measure off of the ballots after all legal requirements had been fulfilled. Failing in this, it conducted an advertising campaign in the daily press, the ethical standard of which may be judged by the following from an advertisement in the Denver Post of May 5:

1. It (Single Tax) was tried in Pueblo two years and the owners of 25,000 vacant lots abandoned them and they became the property of the county under tax sale.
2. The motive behind all this activity on the part of the single tax agitators seems to be the money of the late Joseph Fels—millionaire soap manufacturer of Cincinnati—who left a large share of his fortune to spread the gospel of single tax.
3. Under single tax the city would derive no income from vacant lots, as they would soon become the property of the county and the taxes they formerly paid would have to be borne by the lots on which there are buildings producing income.
4. A cartoon picturing a snake labeled "Single Tax" intrenched behind a pile of money bags labeled "Fels."
5. The statement in large type "Single Tax will increase rents."

It would be fair to attribute the third and fifth statements to honest ignorance were it not that the other three make clear that the sponsors therefore are willing to resort to deliberate falsehoods. They must have known that their remarks about Fels' money were out of whole cloth, for they certainly had not a shred of evidence or information to base them on. Pueblo is near enough to Denver for any one in the latter city to get the truth about if he wants it. Pueblo voted for the

single tax, but never tried it. The law adopted provided for a partial application the following year and a more complete application a year later. Unfortunately the city officials evaded the law so that the partial application was never put in force properly, and before the complete application could be enforced the law was repealed. Unfortunately for Pueblo it is not true that the law compelled owners of 25,000 vacant lots to abandon them. If it had done so, any one wanting to use these lots could have taken possession and improved them without payment of tribute to speculators. But the taxes on these lots were not increased as much as they should have been and no lots were abandoned on that account. The sponsors for the advertisement can name neither owners nor location of these alleged 25,000 lots. If it were true that "Single Tax will increase rents" the landlord interest would be solidly in its favor.

Denver people should take note of the signers of this advertisement. Those who have occasion to do business with them should remember the kind of statements they do not scruple to publish over their signatures. They are Harry C. James, Victor R. Olmsted, Homer W. Bingham, Frederick J. Chamberlin, Harry K. Brown, Louis F. Bartels, John A. Ferguson, Horace W. Bennett, Edwin S. Kassler, William G. Evans.

THE LAND QUESTION IN SILESIA

The part played by the land question in the recent plebiscite in Upper Silesia, and probably in the turmoil now prevalent in that province, has not been reported by the Associated Press. Bodenreform of April 5 gives the news. In deciding whether to join with Germany or Poland, the Upper Silesians had to consider the institutions of each. Universal compulsory military service in Poland and the pugnacious policy of its present government put that country at a disadvantage with the voters. To overcome this, the Polish Plebiscite Commissioner called attention to the superiority of the Polish land system. Polish law restricts individual land ownership to 180 hectares or about 450 acres. Upper Silesia is a land of big estates. More than half of it is owned by 250 Prussian magnates. Under the Polish law these would be expropriated and the surplus land sold to cultivators, making of the province a small proprietor state. With this argument, the Polish campaign made such progress that the German managers saw overwhelming defeat impending and knew not how to avert it. The Bodenreform League then stepped in. Its speakers made clear the fallacy of the peasant proprietor argument and showed the single tax as a better way. Alarmed at this propaganda, the Polish managers declared the Bodenreformers to be impractical idealists with no authority to promise the people carrying out of their views. They furthermore denounced the single tax as an "Asiatic" proposition, since it had been partly applied in Kiau Chau under German domination. To show that there was authority for the promises, Adolph Damaschke, president of the Bodenreform League, toured the province, reading at his meetings official endorsements of the League's proposal for Upper Silesia by the leaders of the principle progressive parties. He spoke to tremendous crowds and aroused great enthusiasm. To this may be attributed the election result in Germany's favor, although a majority of the people are of Polish descent. Economic, not nationalist considerations, decided the issue so far as the voters were concerned. Damaschke now warns the German government against any attempted evasion of the pledges made. Possibly it is suspicion that the landowners may yet defeat the popular will which is at the bottom of the present turmoil, but more probably the efforts to overthrow the plebiscite result by force is engineered by landlords with the approval of landlord-owned governments elsewhere in Europe.

LAND MONOPOLY VERSUS PROGRESS

The New York American, of March 6, has a three-column account of the Boulder Canyon Dam, now being constructed to reclaim large tracts of arid lands in the Southwest. The writer of the article, Arnold Kruckman, secretary of the League of the Southwest, tells of opposition to this project as follows:

> It would scarcely seem likely that there could be any opposition to the consummation of such a desirable undertaking. Yet, many of the farmers of America do not look with favor upon this enterprise. They frankly are opposed to the development of any soil which will produce agricultural wealth that might bring down the present high price of food. The farmers openly and honestly fight the reclamation of land through their several great organizations.
>
> But the most sinister and difficult opposition comes from the great power interests. They are not opposed to the building of the dams; but they are anxious to build the dams themselves so that they may control the works, for the sake of the enormous profits to be made from the millions of horsepower of electrical energy which will be generated.
>
> It has been estimated the power product of Boulder Canyon Dam alone is worth from $3,000,000 to $10,000,000 per month. It is a prize obviously worth fighting for.
>
> If the power interests were to grab the control of the water works the homesteaders of the Southwest would virtually be tenants on their own land at the mercy of great trusts.

The kind of farm organizations which fight projects of this kind cannot be those which represent the working farmer. Anything which makes more land available is to the interest of the farmer who produces crops. High land prices are now forcing more and more farmers into tenantry. The kind of farmers who fight this project are the kind that farm farmers. These are the alleged farmers who demand tariff duties, who have urged the adoption of the Esch-Cummins act and who are now opposing federal taxation of land

values. It is but natural for these to be allied with the power interests, a form of landed interest, in this matter as they are allied with similar interest in other things. These must not be confused with real farmers' organizations, such as the Washington State Grange, The Farmers National Council, The Non-Partisan League and other progressive bodies.

WHAT AILS THE KIWANIS CLUBS?

The Kiwanis Club's International is an organization of 40,000 business men spread throughout 390 cities of the United States and Canada. On March 4th it made what it believed to be a vigorous effort to break the industrial depression and bring about universal prosperity. How? By publishing in local papers advertisements of which the following from the Baltimore News is an extract:

> There cannot be vigorous prosperity without the full co-operation of the three parties to business—the buyer, the seller, the producer. Of the three, the buyer is the key to the present business situation. Now is the time to buy the things we need. Prosperity awaits only a revival of buying. A revival of buying means factories working full time, stores and offices with full payrolls, builders and contractors taking men on instead of laying them off. It all depends on the buying public.

But who is the "buying public?" Does it not or should it not include everyone in need of labor products? What does it buy with? Either with its own earnings or the earnings of others. Is the "buying public" in possession of such earnings but stubbornly doing without things it needs? If so, where is it keeping them? The natural and logical place would be in the banks. The natural and logical result would be vast amounts of idle money on deposit and bankers willingly making loans to all tendering proper security. But somehow that situation does not seem to prevail. Scarcely a day passes without a reported bank failure somewhere. The "buying public" seems to lack purchasing power. The Kiwanis Club seems to have put responsibility in the wrong place. It might have insisted that the imaginary "buying public" go to work, produce something useful and acquire the means to become a real buying public. That would have come nearer a correct solution, although it would still leave unanswered the question, what cause there can be for idleness in a group in need of things which its labor could produce. A little further investigation would answer that question. Production cannot go on because all valuable lands, including railroad highways, are monopolized and so much is demanded for their use that production had to stop. In addition, the federal, state and local governments put burdensome taxes on industry and very little on monopoly. We must wait until there is some easing up in this situation, and the Kiwanis Club advertisements won't accomplish that.

A year ago or less we were told by business men, college professors, cabinet members and others, that more production would solve the high cost of living, and workers were frantically urged to redouble their efforts. But somehow the obstacles in the way of production were ignored. Consequently production has slackened and depression is upon us. Now, still blind to the cause of it all, the Kiwanis Club urges the helpless "buying public" to come to the rescue. What has become of the shrewdness of the "shrewd American business man?"

NEWS AND COMMENT

The Supreme Court of the United States, in deciding that increase in value of capital assets is taxable as income, seems to have put some increase in land values on the income tax list. That being the case, it will require some legalistic hair-splitting to show why Congress has not the constitutional power to put a direct tax on all land values in the same way.

The National Economic League, an organization composed largely of professional men and others naturally inclined to be conservative, has taken a referendum vote on a number of questions of which numbers 6 and 7 were as follows:

> 6. Should a direct tax be levied by the United States upon the site value of land; i. e. the portion of the value of land due to the pressure and activities of the community and to natural advantages, mineral deposits, harbor frontage and the like?
>
> 7. If your answer is yes to the preceding question, should the federal constitution be amended so that such a tax would be levied at a uniform rate throughout the United States, instead of being apportioned among the states in proportion to population as at present required?

The result on No. 6 was Yes, 162; No, 317. On No. 7 was Yes, 117; No, 28. That one-third of such an organization should be favorable to a federal land value tax shows rapid progress.

Protectionists who honestly believe that American industry cannot compete in the domestic market with foreign products ought to be willing to remove the handicap that taxation of labor and its products puts on all industry. If industry can stand the taxes put upon it by local, state and national legislators, then it should need no protection. If it needs protection, then these taxes must neutralize the help that tariffs are alleged to give it. In either case the protectionist who opposes exemption of industry stultifies himself. The free trader knows or ought to know that trade cannot be free so long as industry is taxed and land monopolized.

The National Coal Association admits in a public statement that "there is no natural reason for a soft coal shortage. That is simply because there is a great natural, relatively unlimited supply of coal lying underground in the fields of this country. Assuredly there is enough, some experts have taken the trouble to figure it, to last for some

7,000 years.' It admits also that "the marked drop in bituminous output since mid-winter has not been due to any lack of available cars; for there were actually thousands of open top cars lying idle in the railroad freight yards throughout the late winter and early spring months." The coal shortage, it explains, "was, in fact, due alone to the failure of consumers to order stocks ahead." That is, the people of the cities, a great majority of whom do not know in the spring where they will be moving to in the fall and a still greater majority of whom have no money in spring to buy coal for winter, should stock up nevertheless with coal they will not need for months. If the remedy is, as the Coal Association explains, that the transportation of coal be spread evenly throughout the year, it should not pass the buck to the consumers. The members of the Association are in possession of the source of supply. Let them store enough coal during spring and summer in the cities and other localities where it will be in demand during the winter. That is what other business men do. A fur dealer, for instance, who waited until December to lay in his stock would have the same trouble as the Coal Association in filling his orders. Ice cut in the winter and not needed until July and August is stored convenient to points of consumption until wanted. If coal lands were taxed so that it would not pay to hold it out of use at any time, the Coal Association would doubtlessly find means to store its summer product where it could be conveniently distributed in winter. If they do not know how to do this then it is clear that the wrong parties have been entrusted with possession of important natural resources.

Sometimes a farmer opposes the single tax because he misunderstands, believing it to be a tax on area instead of value. That class can be educated. But the strongest of the alleged farmer opposition is not that kind. It comes from misleaders, who understand the proposition well, but, being landlords and land speculators themselves, they are opposed to any effort to interfere with power to hold up farmers who want land to produce crops on. That seems to be the trouble with those at the head of the National Farm Bureau Federation and the National Grange, if one may judge by public expressions of fear lest farm land values be relieved of speculative attributes.

Gamblers, confidence men, footpads, burglars, pickpockets, forgers and all others in the habit of getting without earning, will find encouragement and vindication of their chosen professions in the following argument of Professor Carl Plehn, of the University of California. Says Professor Plehn:

> Single taxers and some others are much impressed with the motion that land values are unearned wealth. Of course this assumes the fallacious premise that the only just basis of property is to be found in the natural right to the fruits of ones own labor. If we refuse assent to this premise the question whether it is earned or not ceases to be of any importance.

What would the Professor say if the regents of his university should take it into their heads to withhold his salary on the ground that "the question whether it is earned or not ceases to be of any importance?"

American monopolists in the Philippines are the stumbling block in the way of independence for the islands. Such unimportant matters as self-determination for all nations and national pledges must not interfere with their predatory plans. In this there is nothing unusual. Back of every effort by one nation to force its rule upon another lies a predatory design, and it is usually one in which land monopoly plays a leading part. Congressman Frear, of Wisconsin, has shown this to be the case with opposition to Philippine independence. He finds it largely instigated by "a large development company organized to exploit oil, live stock, transportation, etc., in the islands," and also "the Sugar and Tobacco Trust of this country and other large influential combinations." It does not appear that the Filipinos harbor any designs against land monopoly, but this opposition should open their eyes. Those who enjoy unfair advantages under an existing government are always uneasy concerning any proposed change not of their own engineering.

On the authority of the Anti-Single Tax League, of Denver, Single Taxers may proclaim that vacant lots in that city are being held at prices so inflated that no one can afford to pay them and improve. The League ought to know, for the land speculators are back of it. It made this admission in an advertisement wherein it states that under single tax these lots would have to be abandoned. Under single tax these owners would have no more to pay than they are now asking prospective buyers to pay in interest on purchase price. If the owners themselves know that no one can afford to pay what they ask and improve or hold on, what is the proper term to apply to their prices? What is the term usually applied to business men who try to exact prices like that for commodities? Even harder is the knock this league gives in the same advertisement to its brother speculators in Pueblo. If it were telling the truth we would have to believe that a popular vote in favor of a partial single tax measure never applied drove owners of 25,000 vacant lots in that city to abandon them. What bad consciences those vacant lot owners must have had! What an indictment to bring against a land system, that permits 25,000 vacant lots to be held in a city of but 40,000 inhabitants at prices that no one can afford to pay, but which the owners scheme and hope some one may be bamboozled into paying. In endeavoring to knock single tax the league knocked land speculation. Its state-

ments, being now a matter of record, together with the names of the individuals standing sponsor therefor, will provide good campaign material in future campaigns not only in Denver, but many other localities, unless the league is ready to confess that it ran its campaign on the Ananias principle.

Czecho-Slovakia goes further than New York or New Jersey in exempting new dwellings as a cure for the housing problem. All new dwellings erected up to the end of 1921 will be exempt for 21 years. In addition the government gives other help the builders. The only thing it seems not to do is to guard against land values being inflated so high as to absorb the benefits of this policy and leave builders as bad off as before. This negligence may account for a situation reported recently by investigators of the United States Department of Labor. At first building was stimulated but has lately fallen off. Still this new and progressive republic is evidently not afraid of new ideas. It has done more during its three years of life for advancement of the people than the Congress of the United States during the past 50 years.

Nine years ago the Chinese revolution ended in establishment of a republic under the presidency of Sun Yat Sen, a Socialist, who included the single tax in his platform. Unfortunately northern China refused to join in the revolution, and so, to restore national unity, President Sun resigned in order that Yuan Shi Kai, an imperialist reactionary, might be elected and bring in the northern section of the country. Unity was secured at the price of economic freedom. It was not worth it. Now southern China has seceded and Sun Yat Sen is again president of a new republic with the capital at Canton. Recent reports say that he has again resigned to let a President be elected more representative of all factions. It is to be hoped that this is not true. That single tax sentiment must be strong among the political leaders appears from a report in The Outlook by Elsie McCormick, stating that Lian Chung-hai, Commissioner of Finance of the Province of Kwantung in which Canton is located, has announced that "we are going to try, as far as possible, to put into practice the principles of Henry George." At present, it seems, land in the cities is exempt, buildings only being taxed, while in the country districts buildings are exempt and the land taxed not according to value but surveys "so antiquated and inaccurate that about one-third of the land escapes taxes altogether." Commissioner Lian plans a new survey and proper taxation of land values. He aims to abolish the burdensome salt tax, but, if correctly reported, will violate single tax principles by retaining and increasing a tax on wine and tobacco. Possibly this is due to bad local conditions, the old governor having collected three years taxes in advance and taken the treasury with him when he was ejected. If progressives like Commissioner Lian and President Sun can be retained in office long enough, South China will become something like a real republic.

THE WAY OUT

"Everyone for himself and the common success for us all, and thankful if not for our own at least for the triumph of others."—Clough.

IS SINGLE TAX THE FIRST NECESSITY?

(By W. E. M.)

In the Bulletin for March I was particularly interested in an article on page 6 beginning with these words: "In wage reductions accomplished or in process of accomplishment" etc. This article brought to my mind very forcibly a thought which has been in the forefront of my attention for some time. Will not single tax stimulate production to such an extent that a vast amount of surplus will be accumulated, and will not this vast accumulation of surplus in turn mean a period of depression after the first boom? Will not single tax tend to a great deal of waste and extravagance through the too rapid development of our natural resources? Are these resources so unlimited that no one has to care how rapidly they are consumed? Will not a too rapid consumption of our natural resources make it increasingly more difficult for future generations to gain a livelihood of unconsumed surplus?

There is very little production without demand. The laboring class, because of their numbers are the greatest consumers. If the laboring classes have not work, they will not consume. If they have a little work they will consume a little, and if they have plenty of work they will consume a great deal. But isn't the tendency to produce feverishly at intervals until a surpuls is created, and then isn't the tendency to stop or slow up production until this surplus is consumed? Isn't the principle trouble because production is not regulated? It does not seem to me that the principle trouble is in the lack of production. Don't we work too hard at intervals, or work to such an extent that we work ourselves out of a job? Do all articles produced find their way quickly to those mose ready to consume them on account of necessity or do a great many articles go to those who cannot possibly consume them? Does this not account for the fact a few have a superabundance and that many are in want?

It would appear to me that our first problem is to see that all articles produced find their way to those that need them most and will consume them because of necessity rather than to stimulate production in a country where there is always a vast accumulation of unconsumed surplus every year, even with all the land there is, held out of use for speculation?

I believe the idea of single tax is absolutely correct but is this our first necessity today? I will appreciate it if you set me right on these questions.

[The writer's perplexity seems to be with the alleged surplus. There never was a time of depression when there was not demand enough for the so-called surplus to consume it in a short time. But the demand was ineffective, coming from those who had nothing to give in exchange and were denied the opportunity to produce exchangeable commodities. That is why there was distress. No surplus can cause distress even if there exists no demand for it. Had natural resources been open to all who would use, the production of exchangeable commodities would have continued and the existence of a surplus, if there actually

was a surplus beyond possibility of immediate consumption, would have troubled none but the holders thereof, if them.]

BE EASY WITH THE LANDLORD

(By W. I. P.)

In the January Bulletin the question of natural resources as coal is discussed. The idea seems to be to tax coal, for example, so heavy that the owner will be compelled to mine it and thus make it cheaper. This is all right in a way and the public have certainly been held up by high coal prices, but is the idea proposed the genuine single tax of Henry George?

Our coal and other mineral resources should be conserved, not wasted, and the most way of conserving is not by making laws but by natural means. I think a high price on coal and oil is a good way to conserve our future supply. But why should the owners of the mines be permitted to get four dollars a ton for coal in the ground which before the war was worth only 50 cents a ton? This increase in price of coal in the ground should go to the government to help pay our debts and relieve industry. Is it not the theory of single tax to take for government use part or all of the income or ground rent which the owner did not earn? Now apply this to coal a large part of which should stay in the ground for 100 years yet. There is no income from coal which stays in the ground and to tax it at the rate of coal mined would compel the owner to mine it wastefully. Why should we not regulate the amount of coal to be mined and see that it is not wastefully mined and tax or take part of the income only from the coal producing an income? That is the coal as it is mined. Or say go a step further and let the government purchase all coal mines and then arrange with coal operators to mine it on a proper basis.

Many single taxers will say "why purchase them when they were originally given away by the government? Why not just take them back?" If we as single taxers are to win we must be fair to the present landholders, and liberal to them. Many who would be our friends are against us because they consider us too radical. The American people must be led gradually into new methods. Maryland got local option in single tax and Pittsburgh got a step in the right direction and can go on gradually to real single tax, while California is fighting for real single tax now instead of just taking a step. I think single tax and prohibition movement are similar. The Prohibition party stood for out and out prohibition and never came into power while the Anti-Saloon League was for what they could get and won. One speaker put it very well when he said that he thought the business men of the country would after a while get together and adopt the single tax "in spite of the single taxers." Let us not talk so much against landlords and be fair to them and get them or anyone else to help us get them a few changes at a time and we may find it much easier to get real single tax.

["Real Single Tax" means appropriation of the entire rental value of land for public use and abolition of all taxes save upon land values. It will provide a natural means of regulating production of coal and all other commodities. The regulation suggested by the writer of the above is artificial. Application of single tax to coal lands would cause as much coal to be produced as consumers want to buy and are able to buy. Very few, if any, want to buy coal to waste. If a point were reached when every one would have all the coal he needed and wanted coal lands would cease to have value, and coal operators would be under no pressure to produce. The suggestion to compensate landowners was disposed of by Henry George in Progress and Poverty. Up to this time his argument has not been refuted.]

"Liberty means Justice and Justice is the natural law."—Henry George.

THE CLEAR AND UNDILUTED

(By H. W. Noren.)

Mr. Hickman's suggestion of coupling up with other reforms, has it seems to me, been tried. And, with the exception of the Initiative and Referendum has not helped the single tax movement any. At the various reform conferences no one went away a single taxer who did not come as one, and I think that can be said of all the other groups participating. The average Socialist will vote for a single tax measure presented on the ballot and so will most any other reformer. But it would be next to impossible to get the Socialists and the others to agree with the single taxers in drawing up a measure that all would support. In this sense we are stronger when we stand alone.

The George philosophy is advancing more rapidly now than at any time heretofore, and it would surprise no one to see some State adopt a law or amendment to apply it.

Pittsburgh is advancing in accordance with Mr. C. F. Hunt's plan. If Mr. Hickman could have observed the campaign we have gone through in the last few weeks, brought on by the landed estates' attempt to repeal our graded tax law, he would no longer be afraid of "confiscation." Here, due to the application of the single tax principle, our opponents must, as a matter of fact, appear as the confiscators.

Land and buildings are both assessed at full value. Every third year the tax on buildings is reduced 10%. At present we tax buildings 70% of the amount land is taxed. As a certain amount of revenue must be raised, this method automatically increases the millage on land as the millage on buildings is decreased.

Due to two serious efforts to have the law repealed, property owners have been educated to its importance. In the last campaign single taxers pointed out that if the law was repealed it would automatically increase the tax on an ordinary home 40%. Any home owner, knowing the total amount to be raised, and the totals of land and building values, could take his tax receipt and figure it out for himself.

The cry of "confiscation" and an increase of 40% in taxes could not be supported by the same argument and those of our opponents who kept their wits never used the word confiscation. Even our small application of the single tax principle has turned the tables and the cry "confiscation" now helps us and hurts our opponents.

It may take several strenuous campaigns to abolish all taxes on buildings, for our present law stops at 50%. But I believe it will be easier than our opponents' task of putting the taxes back on buildingss that we have taken off.

Clear application of a sound principle is wonderful help. We have not "confiscated" any land in Pittsburgh, but we have killed land speculation. We know who the hurt ones are. And they, for obvious reasons, are not crying "confiscation."

WHY THE "WAVE OF CRIME"

(By Eben Stillman Doubleday)

Many widely differing opinions are publicly expressed as to why "the present abnormal super-abundance of crime exists and persists.

It is charged to "neglect or incapacity of the police service; "the unfrightening aspect of the law for the punishing of criminals." "The considerate moderation of the law and delay of a quick and hurried execution of punishment. (Upon this charge is the flimsy excuse for a quick and unconsiderate execution of "Lynch Law." And then, is conjured up the beastly cry against mercy, "The authority for the governor to pardon or parole." "The encouraging possibility of escape from full punishment through the mercy of the Court of Pardons." And so on, without limit, in the field of superficials that do not touch the fundamental fact at all. The fact IS, that

we have just now graduated from a four years' College Course in the divine (?) Art of killing, destroying and lying;—of murder, devastation and falsehood,—WAR, destruction and strategy! The writer calls attention to this situation, not as a personal declaration of "opinion" —but as a fact plainly in evidence.

We are suffering from that which the French writer, M. Gilbert Cannan, calls "The moral damage of an excess of ferocity."

Ours IS an unwholesome social condition;—but it is neither unusual nor abnormal. We have for the moment abandoned civility. War is outlawry; both uncivil and socially unhealthy.

Our so-called "Civil War," (in which this writer had his part) bore precisely similar fruitage, and less in intensity and in volume only because it was a war among ourselves, for the selfish preservation of our own liberties, instead of a fight among all the world of people to preserve the liberties of all people from assassination by military tyranny.

Whether the "World War" was inevitable for the salvation of democracy, is not a matter for consideration in this argument. We are confined to the subject in hand, —the cause for "the present wave of crime."

Education is equipment for accomplishment;—either helpful or destructive. After four years' training in the art of killing, the sacred regard for human life has been educated out of us, and dissipated. The sacred regard for that which is the property of others has been educated out of us. The honorable regard for frank truthfulness has been substituted with the art of strategy;—which is falsehood and deceit.

With these facts of common observation before our eyes, by what reasonable excuse or hope can we expect public or private morals to escape degradation?

How utterly futile is the hope to better conditions by more merciless punishments. The man kicked for wrongdoing is not convinced by the kick, though he may be a little more careful and a great deal more desperate in his purposes to do what you call wrong and he knows to be "a common practice." His cure—if cured he can be—will be by education and discovery of the fact that it is more **personally** and **commonly** profitable to do right than to do wrong.

We can never kick, shoot nor push righteousness into the criminal.

Whether either the individual or society is most sinful, or most sinned against, is indeed a puzzle to honest minds. A problem not easy to determne.

Men are not born criminals,—they are made criminal by the examples of others, their environment, inherited weakness, or the brutality of tolerated evil conditions.

A good God never made a bad man. Men are the victims of their own creations.

Man, helpfully harnessed and **married to the materials and forces of the earth**, makes human life palpitant with rich, quick-circulating and norishing blood; makes him thrill with the high ambition to right-doing.

NOTE THAT FACT! It is a fact. And what man most deserves and most lacks is education into knowledge of THAT FACT. Armed with a clear perception of that fact, he will **educate himself** out from the mistake of believing that it is profitable to ones self to wrong others.

This common mistake is not confined to the unsophisticated, the poor and the ignorant,—but more luxuriously flourishes among the sophisticated and more powerful.

Only those nations grow great which correct abuses, make reforms and listen to the voice of the struggling masses.—John P. Altgeld.

If our institutions are to undergo a great change, it is vital that the men of America and not the money should direct the change. Money may be a blessing as a servant, but it is a curse as a master.—John P. Altgeld.

WHAT IS GOVERNMENT?
A Symposium

(By George A. Briggs)

A

I visualize a kindly man, rotund, with twinkling eye,
A kind of Santa Claus perhaps, on whom we may rely.
He straightens all our tangles, and he gives us work to do,
Protects us from the foreigner, from combination, too;
His pocketbook is bottomless, his spirit is benign,
So, let us then most lovingly, our cares to him resign.

B

To me the State's a parent, that has care upon its brow.
When wickedness entices us, in sadness does it bow.
Its love for us in infinite, but if we will not learn
To live a life of righteousness, perforce it must be stern.
To amend by prohibition those by appetite degraded,
We all must help, if life's to be by holiness pervaded.

C

With welfare and benevolence, the voters' eyes to blind,
Political machinery most useful do I find.
By special laws like franchises and tariffs do I thrive,
And so to legislation am I constantly alive.
At elections I am eager for the welfare of the State,
And what it means to me is seen, when Dun gives me a rate.

D

When people play the game of life, the rules control their fate;
And these are written for them by the umpire, called the State.
The players who control the State, the winnings often pluck,
While folks who merely play the game, are mostly out of luck.
But helping make the rules will bring no safety to our kind
If to any kind of Equity we're obstinately blind.

E

The State is like a poker game whose players, ah, the pity,
Believe that paunchy parasites should fatten on the kitty.
The latter do not have to be good players. All they need
Is cunning to perpetuate the graft on which they feed.
Of Righteousness, Protection and Benevolence they cry
With such a noise that Equity, disheartened, passes by.

MAORI VIEWS ON LAND SPECULATION
Manawatu, N. Z. Herald.
Reproduced in Auckland Liberator.

"When I go to races I put te money on te totalisator, and te Gowerment he get te shar, and te race krub he bet te share, whether te horse lose or win. I dunno whether te horse goin' to win when I backhim. Tat te gamble, isn't it? And te Gowerment newer kick up te row. Werra, when I play two-up, tat te best gamble. No jockey to pull te penny, and if I lose, tat alright, if I win I get te lot. If te totalisator alright for te gamble, what te way te two-up wrong!"

"Well, Hone, all gambling is immoral, and cannot be justified. It is immoral to take something for nothing. But I don't know whether it is wise to discuss the ethics of gambling."

Hone hardly caught my meaning, and shook his head at the inconsistency of the gaming laws.

"What te way te Gowerment let te man buy te farm for £45 te acre and newer spend any money on it, and sell it to the utter pheller for £60. Tat pheller te bally rook, worse tan te plofiteer, and te two-up. Yet he walk apout jus' like te only rooster in te fowl yard. Why te Gowerment he not take his share from te land gambler like he take from te totalisator? Py kripe, I not understan' te law! Te Maori way te best. Tis te Maori way: When te Maori in my grandfadder time maka steal, all te tribe come along and take from him all he got."

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When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied
Henry George

The BULLETIN of the NATIONAL SINGLE TAX LEAGUE

Price $1.00 a year

S. DANZIGER, *Editor*

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"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

THE NATIONAL CONFERENCE

The conference called by the National Single Tax League met at the Hotel Lafayette in Washington on June 10. As the call invited participation by all Single Taxers regardless of membership, it was not a League conference, but a gathering of Single Taxers for discussion and action on matters of mutual interest. It was called to order by Frank Stephens, who read a telegram from Frederic C. Howe, Chairman of the National Single Tax League, stating that a call to the West prevented his attendance. Harry C. Willock, of Pittsburgh, was chosen chairman of the first day's sessions. Frank Stephens made a report on the work of the National Single Tax League and submitted a financial statement. The League has maintained a clearing house for Single Taxers, has supplied literature, kept an up-to-date card index of Single Taxers and of sympathizers, published the Bulletin and supplied 1,000 papers and periodicals with Press Bureau leaflets of the American Economic League. A detailed report on the Bulletin and Press Bureau was made by Samuel Danziger. A general discussion followed. A resolution was introduced by Dr. J. L. Stern, of Philadelphia, providing for appointment of a committee to determine the advisability of securing space in The Single Tax Review to be used in lieu of The Bulletin of the National Single Tax League. Mr. Kenneth B. Elliman, of Boston, raised the point that the National Committee had on a previous occasion acted favorably on a proposed amalgamation of The Bulletin with the International Free Trader. An amendment to Dr. Stern's resolution was proposed to include consideration of the International Free Trader. This was agreed upon, but action on the amended resolution was deferred until the evening session to await discussion by George R. Macey as accredited representative of the Single Tax Review. The conference then adjourned until 8 P. M.

At the evening session Mr. Macey, speaking for the Single Tax Review, expressed approval of the pending resolution, which was then adopted. The chair appointed on the committee Messrs. Macey, Elliman and Danziger. James H. Robinson, of Philadelphia, reported on work of the National Single Tax Party, Frank Stephens reported for the Committee of Forty-Eight, Kenneth B. Elliman for the International Free Trade League and Western Starr for the Farmer-Labor Party. Discussion followed each of these reports, after which adjournment was taken until 9.30 A. M., June 11th.

At the morning session Miss Amy Mali Hicks was chosen chairman. Resolutions were passed on the death of George P. Hampton. The committee on consolidation of publications reported progress. Mr. Stephens, therefore, moved that it be relieved of activity and that the Executive Committee of the National Single Tax League confer with the publishers of the Single Tax Review and the International Free Trader, and that any course agreed upon be carried out without further formality. This was adopted. Bolton Hall reported for the Great Adventure League on activities in California, J. R. Herman for the campaign in Oregon and William P. Halenkamp on work in Ohio. Resolutions were passed endorsing the Oregon Amendment, the California Amendment, and, after much discussion, the Single Tax Party. A call for pledges for continuation of the work of the National Single Tax League brought a number aggregating $100 a month. Adjournment to afternoon was taken.

At the final session in the afternoon, Charles J. Ogle, of Baltimore, reported on the work in Maryland, Ben Salmon and J. R. Herman told of the recent campaign in Denver, George R. Macey reported for New York, Mark M. Dintenfass for New Jersey and John Cairns on Connecticut. A report on The Single Tax Review was made by George R. Macey, and on the farmers' movement by Western Starr. A resolution was introduced by R. C. Barnum, of Ohio, late vice-presidential candidate of the Single Tax Party, protesting against interference by the United States with Mexico's land and taxation system. This passed unanimously. Conference then adjourned.

Many messages were received during the progress of the conference, including the following from E. B. Gaston, of Fairhope:

Greetings from oldest and largest single tax enclave, enjoying its twenty-seventh year of its greatest prosperity, chiefly because removing opportunity to profit from holdings of land keeps it open for use, a self-perpetuating unit of propaganda by demonstration, which should be exemplified in every State. Come and see.

From Will Ross at San Francisco came the following message:

To officers and delegates, greeting. Filed Single Tax Amendment at Sacramento and applied for ballot title. Result, general howl from newspapers.

A telegram telling of the movement for absolute free trade was received from W. P. Hansen, of New York.

The conference was attended by the following:

From Massachusetts, Richard Mayer, Kenneth B. Elliman, Boston. Connecticut, John Cairns, South Manchester. New York, Amy Mali Hicks, Bolton Hall, George R. Macey, Morris Van Veen, Samuel Danziger. New Jersey, Mary D. Hussey, East Orange; Edward M. Capall, West Palisade; A. Bourgeois, Nutley; W. J. Wallace, Newark; E. Yancey Cohen, Mark M. Dintenfass, Palisade. Pennsylvania, Daniel Kiefer, Rose D. Kiefer, Henry Kiefer, J. Ludwurg Stern, Jas. H. Robinson, Philadelphia; Harry C. Willock, Pittsburgh. Delaware, Frank Stephens, Arden. Maryland, Charles J. Ogle, Dora Ogle, Francis T. Mooney, Charles M. Baldwin, John Salmon, Baltimore. H. Martin Williams, Jessie Lane, Riverdale. District of Columbia, J. A. Whitfield, W. J. Swanton, Lucy Swanton, Jackson H. Ralston, C. B. Tuckerman, Sid Evans, Edwin S. Potter, Benjamin Marsh, Harry W. Olney, Western Starr, W. S. Haum, W. A. Hemingway, Washintgon. Virginia, J. H. Dillard, Charlottesville. Ohio, George Edwards, Youngstown. William P. Halenkamp, Columbus; R. C. Barnum, Cleveland. Indiana, James H. McGill, Valparaiso. Iowa, August Willigos, Sioux City. Oklahoma, J. A. Hamm. Kansas, L. A. Bird, Wichita. Minnesota, C. C. Brown, St. Paul. Nebraska, George Robinson, Omaha. Washington, Philip Vine, Seattle. Oregon, J. R. Herman, Portland. Montana, Frederick O'Neill, Butte. Texas, William C. Winters, Dallas. Colorado, Benjamin J. Salmon, Denver.

CALIFORNIA NEWS.

The Great Adventure is now in its new state headquarters in San Francisco, and active work has begun.

An agreement has been made that the Single Tax League shall have charge of the campaign in the southern half of the state and the Great Adventure in the northern half.

The following resolution was adopted unanimously by the executive committee of the Great Adventure League at a meeting in San Francisco, May 24th, 1921:

Whereas, The interests of the single tax movement are more important than the interests of any organization, group or individual, and

Whereas, The Single Tax League and the Great Adventure League are now both suporting their leaders in emphasizing the fundamental principles of the single tax as a great moral reform, therefore, be it

Resolved, By the officers and the executive committee of the Great Adventure League that they accept the agreement signed by William C. deMille and William L. Ross in the interest of harmony, co-operation and good fellowship, this agreement adopted as of June 1st, 1921.

Since William C. de Mille is now the recognized leader of the Single Tax League, and since the leaders of both organizations are now advocating the full length principles of Henry George's philosophy, there is no longer any reason why we should not all work together in harmony. The question as to who leads is not important. The important thing is to advance the best interests of our common cause. This now can best be done by united action.

Our amendment was filed at Sacramento on June 6 with the Secretary of State and a ballot title applied for.

The new name for our paper will be "The Henry George Standard." We are getting a fine executive committee, headed by Joseph S. Thompson, president of the Pacific Electric Manufacturing Co. We are getting the best of help, and will start out Dr. Ethel Lynn as organizer on June 15th. She has had much success in the suffrage movement as speaker and organizer.

GEORGE P. HAMPTON

Attendants at the National Single Tax Conference were saddened to learn on assembling of the death of George P. Hampton. This occurred on June 6, at the George Washington Hospital in Washington. Mr. Hampton was taken suddenly ill on May 31, while preparing to start for Colville, Washington, to address the Washington State Grange. He will be missed not only in single tax circles, but in the ranks of the progressive farmers, among whom he was a power. For many years before his death he led the fight to keep the organized farmers' movement from becoming a help to the powers that prey upon farmers and other producers. He was manager of the Farmers' National Council and editor of the United Farmers' Forum.

Mr. Hampton was born in 1860, at Portsmouth, England. He came to the United States in 1881, and was one of the early converts made by Progress and Poverty. He located in Minneapolis, became interested in newspaper work, and thus was prepared at the opportune moment to give the movement the benefit of his experience. In all his work he had the help and co-operation of his wife.

The National Conference adopted the following resolutions:

The Conference learns with deep regret of the death of George P. Hampton. The movement loses an energetic campaigner in the war for economic freedom, one who for many years unselfishly devoted time, money and effort to the struggle. He became prominent in the single tax movement in 1895, when he became manager of the Single Tax Courier, at that time the national organ of the movement. He improved and enlarged this paper, changing its title to The National Single Taxer, and, in spite of discouragement, produced for six years a splendid paper at a time when Single Taxers were less numerous than at present. He made the organ a source of inspiration and strength, an invaluable aid to the Delaware campaign of 1896, the Henry George mayorality campaign of 1897, the Washington campaign of 1898 and other fights of lesser scope. When no longer financially able to continue this work, he became an active force in the farmers' movement, united the progressive farmers and succeeded in building up an organization of great help to the single tax, changing mistaken apponents into firm friends and supporters.

Resolved by the National Single Tax Conference that we deeply deplore this loss and tender to Mrs. Hampton our sympathy and condolence.

A SINGLE TAX DAILY

The Standard, a single tax daily to be issued in Washington, is the latest journalistic venture in the movement. The publisher, Benjamin J. Salmon, is trying to get the first issue off of the press as quickly as possible. Three months' trial subscriptions are solicited at one dollar per month, or a one month subscription at the same rate. One million circulation is the goal. Some say tha tthis is "impossible," but then we also hear occasionally that the single tax itself is "impossible." The publisher knows that a single tax paper can be made self-supporting and he knows that he is going to prove it. Give him a hand in this work. Send your trial order to The Standard, 753 12th St., S. E., Washington, D. C.

THE COAL SHORTAGE.

Mr. J. D. A. Morrow, vice-president of the National Coal Association, favors The Bulletin and each member of the National Committee with a reply to the suggestion in the May issue that the association store coal during the warm months where it will be needed in the winter. Mr. Morrow's letter is unfortunately too long for publication. He declares the suggestion impracticable, although he admits that coal is stored in this way "in localities and at points where current coal shipments cannot be made during the winter." He objects on account of the cost of creating storage yards, deterioration in value of coal thus stored, risk of fire and the probability that transportation facilities will be sufficiently improved to enable delivery of coal at any time. With these objections, however sound, The Bulletin is not concerned. It is the duty of those who hold possession of the source of coal supply to furnish coal in ample quantities to consumers when wanted. If they do not know how to do this they should step aside so that the coal resources may be developed by others who know better how to serve the public. The Bulletin, wishing to be helpful to the present holders, offered a suggestion which they reject. Very well, then they should be required to devise a better way and be quick about it, or step aside. The suggestion that consumers lay in supplies before they are needed is unfair and, in many cases, impossible.

Mr. Morrow kindly offers the following tip:

> Just take a day or two off and visit a few industrial plants of your own town of Wilmington, up in Chester and Philadelphia, explain to them your convictions about this storage of soft coal, and propose to them that if they will give you a contract for 10 years, agreeing to pay you $1.00 a ton over the current market price for bituminous coal, you will put in a storage plant of the kind described and take care of them during each winter of that ten years. Those consumers are the people who get hurt in these shortages and who, therefore, should be immediately and vitally interested. If you can get contracts of that kind from 10 to 20 large reputable industrial coal consumers, you should have no difficulty in financing your storage plant, and you probably would make a great deal more money than you now receive editing your Bulletin.

Mr. Morrow might have mentioned a good cause for consumers to be skeptical concerning such a proposition. Private interests not connected with the suggested storage plants, would still control the source of supply and still have power to permit or prevent digging of coal. Consumers would ask if there was any guarantee that these interests would mine and deliver coal in sufficient quantities to keep up with the demand. Otherwise the storage plant would be useless. No guarantee of that kind can be given so long as there exists legal power and financial inducement to restrict production. But it can be assured by taxing coal-bearing lands, whether used or not, at their full rental value regardless of improvements. With such a tax in operation, coal land owners could not afford to withhold valuable deposits from use so long as there existed any demand. When demand would stop the lands would cease to have value and the tax would stop automatically. That this would assure an ample and a cheap coal supply was long ago admitted unintentionally by Mr. George H. Cushing, manager of the National Wholesale Coal Association, in its official organ, The Black Diamond. Mr. Cushing was candid enough to object to a cheap and ample supply. He said, "To tax coal land would force the development of it for the purpose of paying the tax. To force development would increase production. To increase production beyond need would reduce prices. To run down prices any further would bring the trade—already on the brink of despair—to an abrupt pause."

It will be noted that Mr. Cushing spoke of increased production and price reduction as though these would be calamities. He was speaking from the standpoint of his constituents. But he made clear that what the coal situation requires, from the standpoint of public interest, is the single tax. Let the holders of coal lands be compelled to make proper use of them and they may be trusted to attend to distribution voluntarily.

TAKE NOTICE

The financial statement, published elsewhere, makes clear the need of funds to wipe out the League's urgent indebtedness and continue the work. The urgent indebtedness consists of the one item due the Saylor Printing Co. The others can wait. The activities of the League can be kept going comfortably if assured of an income of $500 a month. Pledges for one-fifth of this amount were secured at the conference, and it remains for those who did not attend to make up the rest. Twenty pledges of $25 a month each, 25 of $20 a month, 50 of $10 a month, 100 of $5 a month, 500 of $1 a month or more of smaller amounts will do the work. Let us hear promptly. It is better to have these moderate or small contributions than one or two big ones. But they must come quickly. No urging or coaxing is called for. Let us hear at once whether you will be one of the 20 pledges of $25 a month, one of the 500 at $1 a month or one of those in between. Write or fill in something like the following:

I will contribute monthly to the support of the National Single Tax League

The sum of .....

The first payment to be made on .....

Name.....

Address.....

.....

NEWS AND COMMENT

The Louisiana Constitutional Convention, now in session, has adopted a provision authorizing municipalities of 40,000 population or over to exempt from local taxation new homes up to an assessed value of $4,000. The opposition is still trying to get the convention to recede from this action.

The Lockwood Committee, investigating New York's housing shortage, finds that banks and insurance companies are holding up improvements. To get money, builders must agree to buy at inflated prices vacant lots and antiquated buildings which they do not want. That builders must pay exorbitantly for land they need would seem to be a big enough obstacle to overcome. But when, in addition, they must buy at exorbitant prices land that they neither want nor need, the wonder is that any building at all is possible. The land speculating banks and corporations indulging in this practice are most bitter opponents of the single tax. It is no trouble to see why.

Congressman Oscar E. Keller, of Minnesota, has introduced a bill to levy for federal purposes a tax of one per cent on all land values in excess of $10,000. The bill provides for exemption of all improvements. He delivered an able address on taxation, copies of which Single Taxers should urge their own Congressmen and Senators to procure for them. Mr. Keller has not rested content with introducing the bill. He is making an aggressive fight for it, which monopolistic interests already recognize as dangerous. At the same time he has introduced three other bills, one to do away with some existing taxes on industry and another to amend the income tax law so as to distinguish between earned and unearned incomes. His last bill makes clear that Mr. Keller has not yet become a Single Taxer. It provides for an inheritance tax.

The following from Bodenreform of May 5 contains news which the Associated Press probably considers unfit to print:

"Lenin has appointed Tchernoff as People's Commissioner of Land Cultivation." Of the millions of readers of this item which one has let his newspaper drop because he knew that here was coming about a turn of fortune. In Damaschke's "History of Political Economy" (Vol. II) there is an account of Tchernoff, leader of the Russian Single Taxers, (social revolutionaries) and of their "fundamental national assembly" which elected him president, and which, through his influence, adopted unanimously a single tax resolution, and rejected a communistic one by a great majority. Thereupon the assembly was forcibly dissolved by the Communists. Since then, Tchernoff has lived in concealment. Unexpectedly he has come forth here and there occasionally as a speaker—always protected by faithful followers when the Communists wanted to arrest him. Meanwhile these have tested their methods on the villages—with what success was told recently by a radical revolutionist in the German anarchist papers. Everywhere he found to his surprise that the peasants loved the Bolshevists but hated the Communists! At first he could not understand the distinction until it became lear that Bolshevist was what the dominant party called itself when it gave the peasants the crown lands and big estates. Later, when the name Communist had been adopted, they tried to force their doctrines on the peasants. These attempts were shattered. The Single Taxer Tchernoff, until then pursued and proscribed, was put at the head of land cultivation. Through him alone can renewed confidence be hoped for in the Russian villages, and he has been appointed People's Commissioner. * * * Who would rule in Russia needs the moral and social of Bodenreform.

The Bulletin is indebted to Mr. A. M. Linia, of Buenos Aires, for a copy of the single tax law of the County of Montenegro, State of Rio Grande de Sul, Brazil. The author of this law is Dr. Aurelio Porto, who is responsible for adoption of a similar law by the County of Garibaldi in the same state three years ago. Needless to say, Dr. Porto is a thorough disciple of Henry George. The Montenegro law requires a levy of 1½ per cent on land values, and exemption of improvements. Thus Brazil has forged ahead of the United States.

THIS YEAR'S CALIFORNIA MEASURE

To Be Submitted to The Voters in November, 1922.

Whereas, Since 1879, Section 2 of Article XVII of the Constitution of the State of California has declared that:

"The holding or large tracts of land, uncultivated and unimproved, by individuals or corporations, is against the public interest, and should be discouraged by all means not inconsistent with the rights of private property," and

Whereas, The value attaching to land is created by the people and of right belongs to the people, and should be taken in taxes by the community as needed for public purposes,

Therefore, To accomplish that end the people of the State of California do enact as follows:

Article XIII of the Constitution of the State of California is hereby amended by adding to it a new section, which shall be numbered Section 15, and shall read as follows:

ARTICLE XIII

Section 15. On and after the first day of January, 1923, the following classes of property shall be exempt from taxation:

All machinery, implements, tools, shipping, manufactured articles, merchandise, moneys, credits, stocks, bonds, motor vehicles and other vehicles, furniture and all other personal property; also plants, trees, vines and crops.

As such exemptions become effective, improvements in, on, under, through or over land (other than those exempted) shall be assessed on a basis of valuation and rate not exceeding that of the preceding year, and all other revenues for county, municipal and district purposes shall be levied upon and collected from the value of land.

On and after the first day of January, 1925, all improvements in, on, under, through or over land shall be exempt from taxation.

As such exemptions become effective, all revenues for county, municipal and district purposes shall be levied upon and collected from the value of land.

On and after the first day of January, 1926, Section 14 of Article XIII of this Constitution (providing a system of State revenue) shall become inoperative and stand repealed hereby, and all public revenues shall thereafter be raised by taxation on the value of land, exclusive of improvements thereon or therein.

Appropriate laws shall be enacted for the apportionment and collection and payment to the State of revenues for State purposes, upon such repeal taking effect.

Nothing in this section shall delay or prevent the collection of taxes levied before any respective exemption herein described becomes effective.

Provided that nothing herein shall be construed to prevent the taxation of privately owned public utilities for the use of the public highways.

And provided further that war-veteran, church and college exemptions are not affected by this section.

And provided also that charges for and revenues from publicly owned public utilities shall not be affected hereby.

All constitutional provisions and laws of the State of California, or any portion of said constitutional provisions and laws, in conflict with this section, or any part of it, are repealed hereby, such repeals to take effect as the provisions of this amendment become effective as above provided.

NOTICE

Will Messrs. M. P. Schooley and W. B. Clancy, who each sent one dollar subscription for The Bulletin, please furnish their addresses.

FINANCIAL STATEMENT
NATIONAL SINGLE TAX LEAGUE
May 31st, 1921

From February 1st, 1920, to May 31st, 1921

RECEIPTS

From Guarantees		$6,295.00
From Contributions		2,723.53
From Bulletin Subscriptions		510.80
From Literature		216.24
From Special Account		140.00
		$9,885.57

ACCOUNTS PAYABLE

F. Stephens	$1,543.38	
S. Danziger	1,260.00	
E. Danziger	460.00	
Saylor Printing Co.	974.75	4,238.13
		$14,123.70

EXPENSES $3,609.35

Office Wages	$678.00	
Rent	584.69	
Stationery and Printing	653.25	
Traveling Expenses	231.83	2,147.77
Sundries		$5,757.12
Bulletin	5,438.62	
Press Bureau	2,287.90	7,726.52
Special		542.87
Literature		71.29
Cash		25.90
		$14,123.70

17 issues of Bulletin, 85,000 copies in all, average monthly cost for issue of 5,000 copies, $319.91.

75,000 Press Bureau sheets, average cost per 1,000, $30.50.

When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remodied — Henry George

The BULLETIN of the NATIONAL SINGLE TAX LEAGUE

S. DANZIGER, *Editor*

Price $1.00 a year *Entered at Post Office at Wilmington, Delaware, as second class matter*

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"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

THE PURPOSE OF THE CONFERENCE.

In a report on the Washington conference, Mr. Wm. P. Halenkamp, of Ohio, expressed surprise that the National Committee "had no specific purpose in calling the conference and had no program whatever to present." Mr. Halenkamp is mistaken. The purpose in calling the conference was made clear. It was to report on work the League and others are doing and secure from those present an expression of opinion as to whether this work should continue. Any further suggestions of a program was necessarily left to the conference itself. Many things might have been suggested, but unless there was a reasonable prospect of financial support this would have wasted the time allotted to the conference. The conferees were told that the League is maintaining a clearing house and has engaged in publicity work, by which nearly 1,000 papers and periodicals have been supplied with news and comment concerning the movement. They were told that many of these papers reproduce this matter as their own, thus bringing our views to the attention of thousands of readers whom we could not otherwise reach. They received also a report on The Bulletin, on distribution of miscellaneous literature and similar matters. The financial report made obvious the difficulty of keeping up this much work without suggesting additions thereto.

The conference was asked to decide whether, in its opinion, this work should continue. It returned a favorable reply, and,—considering the small attendance—pledged generous financial support. It would, of course, have been gratifying to do more, and more will be done as soon as present work has been put on a firm footing.

CALIFORNIA.

"The Labor of Hercules," a pamphlet by George A. Briggs, dealing not with ancient mythology, but with modern economic facts, is being circulated by the Single Tax League.

The Henry George Standard, which succeeds The Great Adventure as the State organ of the movement, with Will Ross as editor, has reproduced, "What It Is and Why We Urge It," by Henry George. Thus the voters will have an opportunity to learn the truth expressed in clear and simple language.

Dr. Ethel Lynn has started out from the San Francisco headquarters to organize the State.

POST-BELLUM PROGRESS.

The war checked progress and put reactionaries in the saddle throughout the world. Yet, in spite of all that reactionary influence could do, progress toward single tax has been made. Actual achievements in the United States consist largely of legislative and judicial recognition of principles and policies that clear the way though accomplishing little of themselves. These are laws enacted in New York and New Jersey allowing partial exemption of improvements for a limited period, the granting to Washington county, Maryland, by the State Legislature of power to exempt improvements and the action of the Louisiana constitutional convention in allowing the same freedom to New Orleans and Shreveport. Mild as is this legislation, it has been bitterly fought and blocked for many years by landed interests as equivalent to single tax. In addition, the decision of the United States Supreme Court upholding the silly anti-rent profiteering laws destroys the legal sacro-sanctity with which property in land has hitherto been hedged about.

Outside of the United States progress has been more marked. Ontario has at last obtained a restricted form of home rule in taxation, Czecho-Slovakia exempts new buildings erected this year for 21 years, Denmark has decided to take a large proportion of land values for public use and break up the big estates. Germany has put the principle of the land for the people into its constitution, Brazil has gone ahead extending local applications of single tax.

These are accomplishments while the whole world is in the grip of reactionary influences. When progressives again come into power we may look for something much better. In the meantime let the work of education proceed.

HIGH LAND VALUES BANKRUPTING FARMERS.

On page 4365 of the Congressional Record of July 20 is reported a discussion which occurred in the course of a talk by Mr. Hawley of Oregon:

Mr. Hawley—The number of farms in the United States in the last decade increased, as I remember, about 87,000 in ten years. The amount of the mortgage debt in 1910 was $1,726,172,851, and in 1920 was $4,012,711,215.

Mr. Fess—Then we can say the farmer is now in a worse condition than ten years ago. Is that true? * * *

Mr. Mondell—Will the gentleman yield to me before he answers?

Mr. Hawley—Yes.

Mr. Mondell—Just for a statement which was made to me on this particular point within 24 hours. A gentleman from one of the rich agricultural counties of the Trans-Mississippi country told me that farm mortgages in his county prior to the war amounted to $3,000,000, and that they now amounted to $19,000,000. I said, "Why the difference?" He said, "Almost wholly due to the fact that the farm lands increased in value from 100 to 150 per cent and a great many sales were made at the very high figures of the war, but in a majority of cases the large part of the increase is represented by the mortgage." I don't know how general that is, but that is the testimony in reference to one county.

Mr. Mondell's story should have shown Mr. Hawley, who was concerned over the farmer, just where the trouble lies. But Mr. Hawley had probably not listened, for he actually continued urging that more tariff taxes be piled on the people, and in the course of his peroration expressed fear lest we allow Europe to rob us. If he had given Mr. Mondell's story the attention it deserved he would have seen that it is not from possible European robbers that American farmers need protection as much as from existing predatory land speculation at home.

SECRETARY WALLACE IN 1918.

A farm boom is on, we are sorry to say. That means that young fellows of 18 to 30 will find it rather hard to get started farming for themselves on a satisfactory basis. That means that there is likely to be an even further increase in the evils of farm tenancy. In fact, there is a real chance that within another ten years from two-thirds to three-fourths of our best farm lands will be worked by tenants. The farm land boom will make hundreds of millions of dollars for the older men, but the farming world of twenty years from now will in no way be a gainer by the present boom. On the contrary, any decided land boom is likely to make it more difficult for the farming people of this country to weld themselves together into an economic and social unit of real influence.—Wallace's Farmer.

THE PRESIDENT'S OPINION.

A speech delivered by Senator Harding on November 18, 1917, may be found on pages four and five of the New York Times of November 19 of that year. Therein the future President advocated the granting of a farm site to every returned soldier, and furthermore made clear that for this purpose it was not necessary to put the men on the arid lands of the West. He called attention to the vast areas of unused land in the older sections which might be utilized. How to get possession of this land he did not say. He had probably not solved that problem. If the ex-service men want President Harding to take up the matter where Senator Harding left off, they should take pains to show him how through taxation of land values this unused land can be forced open.

THE SINGLE TAX DAILY.

The most important news of the day to every man, woman and child is information relating to getting of a living. The man out of a job is entitled to know how certain laws and institutions have deprived him of the chance to earn a living. He has a right to demand information concerning how he may regain this chance. The man who is employed is not treated fairly when a dangerous menace to his livelihood is concealed from him. The business man has a just grievance when the paper he buys to get the news can let him know how potential customers are deprived, through legislation, of purchasing power, but offers no hint to that effect. For these serious omissions the most complete accounts of individual crimes and casualties, of wars and rumors of wars, of prize fights and ball games, and even of strikes and labor troubles are unsatisfactory substitutes. A single tax daily is necessary that people may have the same chance to learn of important happenings that they now have to read about comparatively unimportant and frivolous occurrences, the same opportunity to read comments which make clear the true economic interpretation of events as to read those that mislead and blind them. The operation of getting such a paper started has begun.

During the past few weeks there have been sent letters to Single Taxers, soliciting subs for a single tax daily newspaper. F. L. Waite, of Marathon, Iowa, in remitting one dollar for a month's subscription, said: "We need just such a paper." What Waite said every Single Taxer is thinking. The Standard would appreciate your trial sub now. Only one dollar per month. We need 2,000 subs before the first issue can be run. One million circulation is the goal. After the paper is once started, there is a plan for getting subs outside of Single Taxers to run the circulation up to a million. Let all be heard from.

The Standard, Benjamin J. Salmon, Publisher, 753 12th Street S. E., Washington, D. C.

TOM L. JOHNSON MEMORIAL.

On July 18, Tom L. Johnson's birthday, admirers of the greatest mayor any city has yet had, held a memorial meeting at his monument in Cleveland. Decorations were laid on the monument and addresses made. Around the monument is Edmund Vance Cooke's poem, "A Man is Passing," and on the back the following words by Peter Witt:

Erected by popular subscription, in memory of the man who gave his fortune and his life to make Cleveland, as he often expressed it—a happier place to live in, a better place to die in—and located on the spot he dedicated to the freedom of speech.

"When the object is to raise the permanent condition of a people, small means do not merely produce small effects; they produce no effects at all."—John Stuart Mill.

THE MEXICAN ORGAN'S VIEW.

(The Mexican Review, July, 1921.)

The National Single Tax League of the United States, on June 11, during its annual conference at the national convention, adopted a resolution approving the increase in the oil tax recently instituted by the Government of Mexico, called for recognition of that government by the United States, and denounced all interventionist propaganda. The resolution adopted is, in full, as follows:

Resolved, That we, the National Single Tax League of the United States in convention assembled, do hereby declare that the 25 per cent duty levied by Mexico upon oil for export is neither discriminatory or confiscatory.

It is not discriminatory because it is collected alike on oil coming from wells owned by its own citizens and by aliens.

It is not confiscatory because it is a fundamental right of a sovereign government to tax land to whatever extent its needs require and when titles to land are given there is no guarantee that taxes on it at any time shall be limited or restricted. And at the time titles to Mexican oil lands were granted the Constitution of Mexico provided that the products of the sub-soil remained the property of the Mexican nation.

We disapprove of the attempted coercion by our Administration to force Mexico to abandon its fundamental right of taxing its own lands and its natural resources as a preliminary condition to the recognition of its government. The only condition precedent to the recognition of Mexico should be the establishment of a just and stable government.

"We strongly condemn the avarice of the oil interests and their endeavor to evade just taxes in Mexico by inducing our Administration to force on a neighboring people what is an unwarranted intrusion of their fundamental rights.

The convention, as will be noted by reading the resolution, had been mislead by press reports in to the belief that the new tax levied amounts to 25 per cent, whereas the fact is that there has been but an increase of 25 per cent in the old tax, making the total levy now 12½ per cent, or just one-half that approved by the convention as justified.

IN OUR BOOK ROOM.

We wish to make a quick sale of a book, of which we have many copies on hand, and which should be widely read. Its title is "Joseph Fels, His Life Work." It is the simple story of one who had the "True Faith" of the Brotherhood of Man and the Worth of Men; the story of a successful American manufacturer who gave up money-making that he might help do away with the evil social conditions which permit of the attaining of wealth by the few at the expense of the many. The book tells of his work for the Single Tax; for Vacant Land Cultivation; Intensive Land Culture and for Better Educational methods both in England and America, that became world-wide. It is the story of a man who gave not only his fortune, but himself, to the eager search for equal opportunity and the wisest use of life for all of us. It is a one-dollar book which we will send, postage pre-paid, during the next fortnight, for fifty cents, in order to hasten its distribution. Address, National Single Tax League, R. F. D., No. 2, Wilmington, Del.

NEWS AND COMMENT.

The Chicago Single Tax Club has set to work to raise $3,000 to help in the work for the Keller bill for federal taxation of land values. Mr. George A. Schilling, president of the club, states that the organization has never before made a national appeal for funds, but is prompted in this instance by the remarkable work of the Committee of Manufacturers and Merchants.

Single Taxers who regret the passing of Reedy's Mirror will find an excellent substitute in "All's Well or The Mirror Repolished," published and edited by Charles J. Finger, at Gayeta Lodge, Fayetteville, Arkansas. It is issued monthly at two dollars a year. Those who had the misfortune never to have read Reedy's writings have now an opportunity for something equally good.

With three million or more unemployed in the United States, there are neverthless some political leaders and economic "experts" who talk about the pressing need of foreign markets for "our surplus products." If these unemployed were given the chance to apply their labor to monopolized natural resources they would soon produce wealth to exchange for this alleged surplus and for any future surplus. The most potentially profitable market consists of the unemployed men and women at home. It is also the most neglected market.

To the proposed world disarmament conference all Single Taxers undoubtedly wish success. But the best of wishes cannot hide the fact that such a conference would be unnecessary if but one of the nations participating were to apply economic justice at home and open its ports to the free commerce of the world. Economic justice would make the nation a refuge for the monopoly-ridden people of the rest of the world. These would not tolerate war upon their own hopes. Free Trade would make war a business blunder. Commercial interests do not tolerate business blunders, even when urged in the name of what jingoes call patriotism. Single Tax will bring about disarmament and peace without special conferences participated in by alleged statesmen who do not know how to disarm.

The constitution of the free city of Danzig contains the following article:

The land together with its productive power and treasures is to be made subject to one law which must guard against every abuse and open to every family of the Free City the possibility of gaining a home site or, though vocational preparation, a farm home site, which is to be permanently guaranteed for this purpose. Families with many children, those injured by war, and those made invalids through industry must have special consideration in these about-to-be-created homestead rights.

The unearned increment, which arises on land without expenditure thereon of labor or capital, must be made beneficial to the community.

The clauses in the constitutions of the German Republic and of the City of Danzig, asserting the right of the people to the unearned increment, afford positive evidence of efficiency in the propaganda methods of the Bodenreform League. Though these clauses are not self-executing and must await legislative enactment, they give the cause an important strategic position as yet unattained elsewhere. Perhaps it would be well for Single Taxers of other countries to study the tactics pursued under the able direction of Adolph Damaschke and see if they contain anything worthy of adoption.

Press Bureau No. 1275

EDITOR:

You are free to use this article without any cost. We should like, however, to be put upon your exchange list, that we may see the use made of what we are sending you from week to week.

THE AMERICAN ECONOMIC LEAGUE
925 Cathedral Street, Baltimore, Md.

SAMUEL DANZIGER
Editor

THE SPECULATOR'S WAIL

"The Real Estate Board Bulletin" of Baltimore, organ of the land speculating interests of that city, is much exorcised over Congressman Keller's bill to levy a federal tax of one per cent on land holdings in excess of $10,000 and thus makes possible some relief of industry from burdensome federal taxes. Says the Bulletin in its issue of June 10:

> Real Estate has always borne nearly all of the tax burden imposed by the States and Municipalities, while the Federal Government has depended entirely upon other sources. Real Estate in Baltimore is paying at this time a tax of 3.33 per cent for the support of our City and State Government. This is a pretty heavy burden upon non-productive property at which the Single Taxers are aiming on the theory that the property should be made productive at once, but seem unable to understand that it is quite impossible to develop land any faster than the country grows and demands such development. There is a great amount of valuable non-productive land in the country at this time, and it is certain that there will be a great amount fifty years hence. Taxing this land to force its premature development would be an economic blunder from which the entire country would eventually suffer. The Baltimore Real Estate Board, as well as the National Association of Real Estate Boards is strongly opposed to this proposed one per cent land tax.

The statement may be summarized as follows:

> (1) Real Estate bears the greater part of state and local tax burden and in Baltimore pays 3.33 per cent.
> (2) Single Taxers seem unable to understand that it is impossible to develop land any faster than the country grows.
> (3) There is a great amount of valuable non-producing land in the country at this time.
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Comment may be made seriatim:

(1) The statement is designed to impart the wrong impression that the Keller bill taxes "real estate," i. e. both land values and improvements, whereas it specifically exempts improvements. Moreover it is not true that real estate bears the greater part of taxation, if the Real Estate Board Bulletin means that real estate owners pay it. Taxes levied on real estate in use are paid by the user, in most cases a tenant. The owner merely advances the tax and then reimburses himself. Tenants pay besides the greater part of the taxes which would be abolished under the Keller bill. Moreover benefits conferred by government increase land values. The landlord charges the tenant increased rent for these benefits. The government then makes the tenant pay a second time in taxes on his labor for what he has already paid in rent. The Keller bill abolishes part of this injustice; the Real Estate Board Bulletin would perpetuate it. The statement that Baltimore real estate pays 3.33 per cent is inaccurate. Some Baltimore real estate pays it, but not the valuable vacant lands in that part of the city known as the Old Annex. The speculators who hold this land pay only one-third the city rate, with the result that speculation is encouraged and the tax rate on improved real estate in other parts of the city run up to 3.33 per cent. The Real Etate Board blocked a referendum vote to abolish this injustice through court proceedings.

(2) Single Taxers understand this very well. But they know that land which has any value at all is land which some one wants to develop. Otherwise it would have no value and would not be affected by a land value tax. When valuable land is withheld from use then someone who wants to work is being forcibly prevented. The Real Estate Board cannot produce anywhere an example of a piece of land possessing other than speculative value for which a user cannot be found.

(3) True. And will be so long as a tax system is maintained which encourages speculation and discourages improvement. The co-existence of valuable non-productive land with shortages of commodities and with unemployed labor is an indictment of the system.

(4) Perhaps, but there will be time enough to worry about premature development when someone tries to force it. At present development is far behind demand, as shown by high prices and unemployment. The Real Estate Board Bulletin itself presents evidence. Following the article in which these statements are made is one on the slump in home building in Baltimore, wherein is stated:

> There is little doubt that the small "surplus" of houses which we now have is being rapidly occupied by new owners or tenants. In other words, the rate of consumption appears to be far in excess of the output, which means that the housing shortage continues to grow.

In spite of this, the Board Bulletin would continue to discourage improvements by taxing them. And it continues to talk about forcing of "premature development."

The passage by the House of Representatives of the Fordney Tariff bill is a continuation of the vicious circle which must keep on so long as tariffs are levied for any purpose. First, we have a protective tariff, which so increases the cost of living that its advocates are voted out and a party installed favoring that form of robbery for revenue only. This party goes gingerly to work and finally enacts some kind of monstrosity, substituting evils of different kinds for those it abolishes. The working of the monstrosity disgusts many who had hoped for better things, and the protectionists are reinstated. These repeat their original crime. They are again turned out and the bunglers put in. And so it goes. What is needed is breaking of the vicious circle by complete and immediate abandonment of tariffs and all other taxes on labor. A federal land value tax properly applied will not disgust opponents of protection as have the many wretched makeshifts put in force through the Underwood law and succeeding revenue measures. It is the only substitute for a tariff the workings of which will show it to be better than the system it supplants. It will not drive those uninformed on economic truths into the conviction that remedies for protectionism are worse than the disease. The Underwoods and Fordneys are playing a game of seesaw. They will continue playing it on the backs of the people so long as the people are ignorant enough to place faith in either.

When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied Henry George

The BULLETIN of the NATIONAL SINGLE TAX LEAGUE

S. DANZIGER, *Editor*

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National Committee

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"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

STRIKE NOW.

The financial plight of the National Government has created an unusual opportunity to impress some facts upon Congressmen.

The present revenue law, with its host of mean and petty taxes, its burdens on labor, its interference with trade, its hampering of industry and thrift in countless ways, and its inquisitorial features has at last driven the patient and long-suffering American citizen to protest. The protest has been made silently. There have been no great mass meetinggs, no scare heads in the daily press, no articles in the big magazines, no publicity of any kind. What open agitation has appeared, outside of the labor and radical press, has been for relief from the features of the law irksome to the very wealthy, but this has been linked with demands for substitution of taxes more oppressive upon the poor. So little has the Administration been aware of popular feeling on the subject that the Secretary of the Treasury recently recommended imposition of more taxes—on industry, of course. Then something happened. Congress rebelled. It takes a very strong force to make a Congressman refuse to obey orders from a recently installed administration of his own party. The Administration quickly surrendered to the Congressional protests. The Congressmen must have revealed something to which Mr. Mellon and his colleagues had been blind.

To one thing only can this result be attributed. Congressmen were flooded with protests from constituents. Under the circumstances these letters had to be exceedingly numerous to accomplish anything. It takes many expressions from constituents to overrule the recommendations of a member of the Cabinet. So when an average Congressman refuses to obey orders we know what must have happened. So strong must these protests have been, coming spontaneously from individuals without knowledge of each other, that Congress has become panic-stricken and is hastily trying to reduce taxation. While in this chastened and humble frame of mind its attention should be called to economic truths which, had they not been ignored, would have prevented popular discontent and saved the Treasury from its present plight.

Congress might have imposed a land value tax four years ago instead of the collection of nuisance taxes it imposed. Congressman Crosser, of Ohio, had introduced a bill to that effect at the time. Labor organizations, farmers' organizations, many business organizations and many civic organizations had demanded such taxation. No demand was openly made by anyone for taxes on amusements, on ice cream, railroad tickets, or small incomes. But some mysterious influence made the then Secretary of the Treasury, Mr. MacAdoo, accept the recommendation of so-called "economic experts" and urge upon Congress the monstrosity that is now the revenue law instead of the legislation demanded by popular organizations. Congress, disregarding popular demands, slavishly obeyed its master's voice. The last Congress had a chance to remedy this wrong by passing the Nolan bill. It failed to do so. The present Congress has an opportunity in the Keller bill for land values taxation. By passing that bill many more iniquitous taxes can be repealed than are contemplated in the bill approved by the Ways and Means Committee.

These are the facts which Congressmen should learn. This is the psychological moment. Single Taxers should promptly take advantage of it. Write at once. Strike while the iron is hot.

CALIFORNIA NOTES.

Jackson H. Ralston, of Washington, D. C., was the principal speaker at a dinner given by the Great Adventure League in San Francisco, July 26th. This is the second dinner to be given in the Bay District recently. The first meeting was addressed by those interested in the Single Tax amendment, John D. Barry, the journalist; Walter Thomas Mills, Dr. Ethel Lynn, E. Backus and several others spoke. Dr. Lynn spoke on organization work and showed that she had a grasp on this subject by her knowledge of practical

These are accomplishments while the whole world is in the grip of reactionary influences. When progressives again come into power we may look for something much better. In the meantime let the work of education proceed.

HIGH LAND VALUES BANKRUPTING FARMERS.

On page 4365 of the Congressional Record of July 20 is reported a discussion which occurred in the course of a talk by Mr. Hawley of Oregon:

Mr. Hawley—The number of farms in the United States in the last decade increased, as I remember, about 87,000 in ten years. The amount of the mortgage debt in 1910 was $1,726,172,851, and in 1920 was $4,012,711,215.

Mr. Fess—Then we can say the farmer is now in a worse condition than ten years ago. Is that true? * * *

Mr. Mondell—Will the gentleman yield to me before he answers?

Mr. Hawley—Yes.

Mr. Mondell—Just for a statement which was made to me on this particular point within 24 hours. A gentleman from one of the rich agricultural counties of the Trans-Mississippi country told me that farm mortgages in his county prior to the war amounted to $3,000,000, and that they now amounted to $19,000,000. I said, "Why the difference?" He said, "Almost wholly due to the fact that the farm lands increased in value from 100 to 150 per cent and a great many sales were made at the very high figures of the war, but in a majority of cases the large part of the increase is represented by the mortgage." I don't know how general that is, but that is the testimony in reference to one county.

Mr. Mondell's story should have shown Mr. Hawley, who was concerned over the farmer, just where the trouble lies. But Mr. Hawley had probably not listened, for he actually continued urging that more tariff taxes be piled on the people, and in the course of his peroration expressed fear lest we allow Europe to rob us. If he had given Mr. Mondell's story the attention it deserved he would have seen that it is not from possible European robbers that American farmers need protection as much as from existing predatory land speculation at home.

SECRETARY WALLACE IN 1918.

A farm boom is on, we are sorry to say. That means that young fellows of 18 to 30 will find it rather hard to get started farming for themselves on a satisfactory basis. That means that there is likely to be an even further increase in the evils of farm tenancy. In fact, there is a real chance that within another ten years from two-thirds to three-fourths of our best farm lands will be worked by tenants. The farm land boom will make hundreds of millions of dollars for the older men, but the farming world of twenty years from now will in no way be a gainer by the present boom. On the contrary, any decided land boom is likely to make it more difficult for the farming people of this country to weld themselves together into an economic and social unit of real influence.—Wallace's Farmer.

THE PRESIDENT'S OPINION.

A speech delivered by Senator Harding on November 18, 1917, may be found on pages four and five of the New York Times of November 19 of that year. Therein the future President advocated the granting of a farm site to every returned soldier, and furthermore made clear that for this purpose it was not necessary to put the men on the arid lands of the West. He called attention to the vast areas of unused land in the older sections which might be utilized. How to get possession of this land he did not say. He had probably not solved that problem. If the ex-service men want President Harding to take up the matter where Senator Harding left off, they should take pains to show him how through taxation of land values this unused land can be forced open.

THE SINGLE TAX DAILY.

The most important news of the day to every man, woman and child is information relating to getting of a living. The man out of a job is entitled to know how certain laws and institutions have deprived him of the chance to earn a living. He has a right to demand information concerning how he may regain this chance. The man who is employed is not treated fairly when a dangerous menace to his livelihood is concealed from him. The business man has a just grievance when the paper he buys to get the news can let him know how potential customers are deprived, through legislation, of purchasing power, but offers no hint to that effect. For these serious omissions the most complete accounts of individual crimes and casualties, of wars and rumors of wars, of prize fights and ball games, and even of strikes and labor troubles are unsatisfactory substitutes. A single tax daily is necessary that people may have the same chance to learn of important happenings that they now have to read about comparatively unimportant and frivolous occurrences, the same opportunity to read comments which make clear the true economic interpretation of events as to read those that mislead and blind them. The operation of getting such a paper started has begun.

During the past few weeks there have been sent letters to Single Taxers, soliciting subs for a single tax daily newspaper. F. L. Waite, of Marathon, Iowa, in remitting one dollar for a month's subscription, said: "We need just such a paper." What Waite said every Single Taxer is thinking. The Standard would appreciate your trial sub now. Only one dollar per month. We need 2,000 subs before the first issue can be run. One million circulation is the goal. After the paper is once started, there is a plan for getting subs outside of Single Taxers to run the circulation up to a million. Let all be heard from.

The Standard, Benjamin J. Salmon, Publisher, 753 12th Street S. E., Washington, D. C.

TOM L. JOHNSON MEMORIAL.

On July 18, Tom L. Johnson's birthday, admirers of the greatest mayor any city has yet had, held a memorial meeting at his monument in Cleveland. Decorations were laid on the monument and addresses made. Around the monument is Edmund Vance Cooke's poem, "A Man is Passing," and on the back the following words by Peter Witt:

Erected by popular subscription, in memory of the man who gave his fortune and his life to make Cleveland, as he often expressed it—a happier place to live in, a better place to die in—and located on the spot he dedicated to the freedom of speech.

"When the object is to raise the permanent condition of a people, small means do not merely produce small effects; they produce no effects at all."—John Stuart Mill.

THE MEXICAN ORGAN'S VIEW.

(The Mexican Review, July, 1921.)

The National Single Tax League of the United States, on June 11, during its annual conference at the national convention, adopted a resolution approving the increase in the oil tax recently instituted by the Government of Mexico, called for recognition of that government by the United States, and denounced all interventionist propaganda. The resolution adopted is, in full, as follows:

Resolved, That we, the National Single Tax League of the United States in convention assembled, do hereby declare that the 25 per cent duty levied by Mexico upon oil for export is neither discriminatory or confiscatory.

It is not discriminatory because it is collected alike on oil coming from wells owned by its own citizens and by aliens.

It is not confiscatory because it is a fundamental right of a sovereign government to tax land to whatever extent its needs require and when titles to land are given there is no guarantee that taxes on it at any time shall be limited or restricted. And at the time titles to Mexican oil lands were granted the Constitution of Mexico provided that the products of the sub-soil remained the property of the Mexican nation.

We disapprove of the attempted coercion by our Administration to force Mexico to abandon its fundamental right of taxing its own lands and its natural resources as a preliminary condition to the recognition of its government. The only condition precedent to the recognition of Mexico should be the establishment of a just and stable government.

"We strongly condemn the avarice of the oil interests and their endeavor to evade just taxes in Mexico by inducing our Administration to force on a neighboring people what is an unwarranted intrusion of their fundamental rights.

The convention, as will be noted by reading the resolution, had been mislead by press reports in to the belief that the new tax levied amounts to 25 per cent, whereas the fact is that there has been but an increase of 25 per cent in the old tax, making the total levy now 12½ per cent, or just one-half that approved by the convention as justified.

IN OUR BOOK ROOM.

We wish to make a quick sale of a book, of which we have many copies on hand, and which should be widely read. Its title is "Joseph Fels, His Life Work." It is the simple story of one who had the "True Faith" of the Brotherhood of Man and the Worth of Men; the story of a successful American manufacturer who gave up money-making that he might help do away with the evil social conditions which permit of the attaining of wealth by the few at the expense of the many. The book tells of his work for the Single Tax; for Vacant Land Cultivation; Intensive Land Culture and for Better Educational methods both in England and America, that became world-wide. It is the story of a man who gave not only his fortune, but himself, to the eager search for equal opportunity and the wisest use of life for all of us. It is a one-dollar book which we will send, postage pre-paid, during the next fortnight, for fifty cents, in order to hasten its distribution. Address, National Single Tax League, R. F. D., No. 2, Wilmington, Del.

NEWS AND COMMENT.

The Chicago Single Tax Club has set to work to raise $3,000 to help in the work for the Keller bill for federal taxation of land values. Mr. George A. Schilling, president of the club, states that the organization has never before made a national appeal for funds, but is prompted in this instance by the remarkable work of the Committee of Manufacturers and Merchants.

Single Taxers who regret the passing of Reedy's Mirror will find an excellent substitute in "All's Well or The Mirror Repolished," published and edited by Charles J. Finger, at Gayeta Lodge, Fayetteville, Arkansas. It is issued monthly at two dollars a year. Those who had the misfortune never to have read Reedy's writings have now an opportunity for something equally good.

With three million or more unemployed in the United States, there are neverthless some political leaders and economic "experts" who talk about the pressing need of foreign markets for "our surplus products." If these unemployed were given the chance to apply their labor to monopolized natural resources they would soon produce wealth to exchange for this alleged surplus and for any future surplus. The most potentially profitable market consists of the unemployed men and women at home. It is also the most neglected market.

To the proposed world disarmament conference all Single Taxers undoubtedly wish success. But the best of wishes cannot hide the fact that such a conference would be unnecessary if but one of the nations participating were to apply economic justice at home and open its ports to the free commerce of the world. Economic justice would make the nation a refuge for the monopoly-ridden people of the rest of the world. These would not tolerate war upon their own hopes. Free Trade would make war a business blunder. Commercial interests do not tolerate business blunders, even when urged in the name of what jingoes call patriotism. Single Tax will bring about disarmament and peace without special conferences participated in by alleged statesmen who do not know how to disarm.

The constitution of the free city of Danzig contains the following article:

The land together with its productive power and treasures is to be made subject to one law which must guard against every abuse and open to every family of the Free City the possibility of gaining a home site or, though vocational preparation, a farm home site, which is to be permanently guaranteed for this purpose. Families with many children, those injured by war, and those made invalids through industry must have special consideration in these about-to-be-created homestead rights.

The unearned increment, which arises on land without expenditure thereon of labor or capital, must be made beneficial to the community.

The clauses in the constitutions of the German Republic and of the City of Danzig, asserting the right of the people to the unearned increment, afford positive evidence of efficiency in the propaganda methods of the Bodenreform League. Though these clauses are not self-executing and must await legislative enactment, they give the cause an important strategic position as yet unattained elsewhere. Perhaps it would be well for Single Taxers of other countries to study the tactics pursued under the able direction of Adolph Damaschke and see if they contain anything worthy of adoption.

Press Bureau No. 1275

EDITOR:

You are free to use this article without any cost. We should like, however, to be put upon your exchange list, that we may see the use made of what we are sending you from week to week.

THE AMERICAN ECONOMIC LEAGUE
925 Cathedral Street, Baltimore, Md.

SAMUEL DANZIGER
Editor

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WHY WE MUST KEEP ON
(By C. F. S.)

If we should witness a group of children engaged in erecting a building out of plumb, every humane and kindly impulse we have would prompt us to point out to them their error and how it could be corrected. We would feel all the more impelled to do so if we have to live in the building, for we would realize that the higher it is carried the more certain will be the fall.

Exactly the same conditions exist in the world with regard to the social structure its inhabitants are engaged in building, and since we have to live in the world and in the building so constructed, and since we know it is doomed to fall, the instinct of self-preservation alone is strong enough to compel us to protest and urge the adoption of means that will command the permanence of the structure no matter to what height it is carried. For this reason we support, and will continue to support, such efforts as are now being made in California or by the National Single Tax League, weak and futile though they seem to be.

With acknowledgements to Henry George.

RHODE ISLAND DOINGS

The Rhode Island Tax Reform Association has issued a leaflet, presenting in parallel columns the taxes in each city and town of the state on land valued at $1,000 containing improvements valued at $3,000, and what the tax would be were improvements exempt. The association is pushing the following bill introduced by State Senator Garvin:

It is enacted by the General Assembly as follows:

Sec. 1. The electors of any town qualified to vote on a proposition to impose a tax when legally assembled, or the City Council of any City, may by vote exempt from taxation, for a period of ten years and until otherwise voted, all buildings and other improvements on the lands therein, and during the period of any such exemption, the rate of taxation upon the ratable lands therein may be in excess of two and one-half per centum of the valuations thereof.

Sec. 2. This Act shall take effect upon its passage.

PRESIDENT HARDING'S RINGING ADDRESS

If President Harding will include in his next message to Congress the address which he delivered on November 18, 1917, he may prod that body into doing something of benefit to the nation. If the coming conference on unemployment should consider carefully the doctrine that he proclaimed therein it might accomplish something in the direction of lessening unemployment. Lack of space prevents reproduction of the whole address in The Bulletin. It may be found on the last page of the New York Times of November 19, 1917. It was not delivered in the Senate, but before some private organization, and was sent out by the Associated Press. Some extracts follow:

"Every thoughtful man realizes that the proper distribution of land is the very basis of national well being. The land should as far as possible be in possession and ownership of the men who work it."

"In the United States the drift of the people to the cities, the drift of farms into operation by tenant farmers, into ownership in large acreage by absent landlords, has been recognized as a dangerous tendency of the times."

"Out of the war will grow many new demands from the people. The man on the street will appreciate his rights more clearly and will be more ready to demand them. Among his most probable demands will be his right to the land. The quicker and stronger he makes that demand the better for the nation. Wise is the nation that sees the coming of such a demand and meets it before it becomes a menace. Wiser is the nation which inaugurates those reforms that are in the interest of its well-being even before they are demanded."

"Vast quantities of good farming land near the best markets in the world are not cultivated. In New England there are 30,000,000 acres of unused land that might be growing crops. New England is discovering that one great industrial plant after another is moving west, establishing itself in Ohio or Missouri or Illinois. New England has been asking why, and has found that manufacturers believe that they can produce more cheaply if they are nearer the regions where food and raw materials are produced. New England, to hold her factories, must get people on her farms. There are 35,000,000 acres in the Middle West that ought to be farmed, but which are lying idle. Much of this land is in the very outskirts of cities where food prices are high and the demand unlimited. In the Pacific coast States there are 180,000,000 acres of unused but usable land. In all 500,000,000 acres or thereabouts lying idle to say nothing of that which is inadequately farmed."

"In the meantime the cities are full of people whose greatest ambition is to own a piece of this waste land and to convert it into productive homes. The mass of the

foreigners in this country come from agricultural communities in Europe and would like to be on farms over here."

"There is no proper agency to bring these men and the land together. There is only the land agent whose name has become one of reproach. His sole object is to sell land for as much money as possible."

"The machine is not built up that will convert a city-dwelling wage-earner into an independent farmer. That is exactly the machinery that should be developed. The proper agency to supervise its development is the government. The time is now."

Even while the future President was bewailing the lack of a machine to bring the landless man and manless land together, a bill to do that very thing was lying dormant in a pigeonhole of one of the House Committees. The bill had been introduced by Robert B. Crosser, a Congressman from Mr. Harding's state. It put into legislative form a recommendation made by the Department of Labor. Even more effective was another bill, also introduced by Mr. Crosser to force unused valuable land into use through a federal land value tax. Today there is pending in the House the Keller bill for taxation of land values. Its passage would help to accomplish what Mr. Harding would have done with a "machine." He has a magnificent opportunity to bring about its passage. And, to use his own words on this very matter, "the time is now." Will he seize the opportunity? Or will he side-step "those reforms that are in the interest of national well being?"

CALIFORNIA NOTES

The following communication has been received at Great Adventure headquarters:

State of California,
Office of Attorney General.

San Francisco, July 8, 1921.

W. L. Ross, Esq., President The Great Adventure League,
211 Charleston Building, San Francisco.

Dear Sir:

Pursuant to your request that I prepare a circulation title for a proposed constitutional amendment dealing with taxation of land values, to be submitted at the November election, 1922, a copy of which amendment you enclosed with your request, I have prepared the following circulation title therefor:

> **LAND VALUES TAXATION.** Initiative measure adding Section 15 to Article XIII of Constitution. Beginning January 1, 1923, exempts from taxation personal property, planted trees, vines and crops; improvements appertaining to land being taxed at not exceeding preceding year's amount until exempted January 1, 1925, and other county, municipal and district revenues collected from land values. Beginning January 1, 1926, requires all public revenues be raised by taxing land values exclusive of improvements, repealing Section 14 in same article. Declares war veteran, church and college exemptions, and privately owned public utilities using highways, unaffected hereby.

Kindly acknowledge receipt of this letter and advise me if the title is satisfactory to you.

Very truly yours,

U. S. WEBB, Attorney General.
By (Signed) ROBERT W. HARRISON, Chief Deputy.

Dr. Ethel Lynn has been invited to speak on the Single Tax Amendment before the State Convention of the American Federation of Labor this fall.

The following have been chosen for county chairmen and organizers in the interest of the Single Tax Amendment by the Great Adventure League: Contra Costa county, George F. Black, 337 McDonald street, Richmond; Stanislaus county, George Cartwright, Modesto, Route 1, Box 59; San Francisco county, Dr. Ethel Lynn, 723 Sanchez street, San Francisco; Alameda county, P. Y. Albright, 615 Thirty-seventh street, Oakland; Marin county, Frank Carroll, San Rafael. Volunteer workers in these counties should communicate with the above-named organizers.

The birthday of Henry George was observed on September 2nd, in the city where Progress and Poverty was written, with a dinner at the Ramona Hotel. The speakers were Lincoln Steffens and John D. Barry. Joseph G. Thompson presided.

LANSBURY'S BRAVE STAND

George Lansbury, editor of the London Daily Leader, co-worker with the late Joseph Fels, and leader of Great Britain's radical forces, has gone to jail rather than be instrumental as member of a local board in levying an unjust tax ordered by the County Council. His fellow members have stood by him and gone to prison with him. The tale is thus told by George N. Barnes, M. P., in a special dispatch to the Baltimore Sun of September 11:

Meantime one local board refused to impose the levy of the London County Council because they held it to be not justly chargeable to the local taxpayers. They demanded that the rates be equalized all over London and that land values should bear the larger part of the burden. So, for contempt of the court which ordered them to comply with the precepts of statutory authority, they have been clapped into prison. George Lansbury is among them.

This has brought up old and acute controversies, including that of incidence of ratings between landlord and tenant. And inasmuch as the ideas of Henry George on that subject have sunk deep into the minds of the English people, there may be some interesting developments.

Mr. Barnes reports also that the British Trade Union Congress holds the government responsible for the cause and cure of compulsory idleness "and entirely ignores the contributory causes." But the government assists and encourages British landowners in withholding opportunities from labor. If it did not do this there would be no involuntary idleness. The "contributory causes" referred to by Mr. Barnes, whatever they may be, cannot be worthy of consideration.

THE SOCIALISTS' SUGGESTION

Consideration is due the proposal made by the Socialist party convention for co-operation with all radical and liberal organizations. Such co-operation implies neither the endorsement of socialism on the one hand nor abandonment of socialist principles on the other. It does imply co-operation in matters of common interest and should lead to a greater degree of tolerance and good feeling between those who have as their common enemy the upholders of injustice and oppression. This should be the prevailing spirit regardless of what may be done about the socialist move.

ATTENTION

Single Taxers visiting San Francisco are invited to meet the Single Tax Workers' Committee, who dine Monday evenings at six, at the Sunset Cafeteria, 2nd Floor, 40 Farrell St., S. F.

* * *

Single Taxers in Baltimore are invited to meet other Single Taxers at luncheon every Frday at 1 P. M., at the City Club, 18th Floor of the Munsey Bldg.

THE UNEMPLOYMENT PROBLEM

The conference on unemployment, to be held in Washington, will probably be like a conference on the mosquito pest determined to prevent the draining of swamps. But on the bare chance that it may be otherwise, there is herewith offered for its consideration extracts from a posthumous article by Joseph Fels, published in The National Magazine of May, 1914. Concerning this article the editor, Joe Mitchell Chapple, said: "Its frankness, clarity and simplicity of style makes it a classic among the many articles and volumes written on the Single Tax."

WHAT THE POOR MAN NEEDS

The first thing a poor man needs in order to help himself at all is a job. Jobs, outside of the penitentiary, are not to be had for the asking. They are exclusively controlled by a part of the population. When enough men have been employed to produce the things needed to supply all the wants of those in control, and to sustain the workers and their families, all others are allowed the choice of begging, stealing or starving. This does not mean that there are no jobs left, since there are unfilled jobs somewhere as long as a single human want remains unfilled that labor can supply. But it does mean that jobs are being withheld from those that need and want them.

WHY HE DOESN'T GET IT

Those who control access to the earth control all jobs. To the extent that they permit or shut off access will jobs be plentiful or scarce. Existing laws make it more to their interest in many cases to shut off access. Thus arises the paradoxical condition of unsatisfied wants side by side with involuntarily unemployed labor, eager for a chance to satisfy them.

THE REMEDY

Let all taxes on houses, personal property and other labor products be abolished. Let a horizontal reduction of one hundred per cent be made in tariff duties. Let the same be done with internal revenue duties, and with taxes on honestly earned incomes. Let all license taxes, occupation taxes, mercantile taxes, poll taxes and all other methods be abolished of fining a man for trying to earn his living. Let all revenue for the nation, state and locality be raised by a single tax on land values, so that we landlords will have to pay something like the annual rental value of land into the public treasury. Then there will come a change. It would be to my advantage, then, to put all the men I could get to work improving my land, in order that it might be made to produce enough to at least pay the tax. I would either do that or I would let someone else have the land who would improve it, and I would no longer be in a position to insist on being paid exorbitantly for getting out of the way of progress. Other landlords would be affected the same way. The army of unemployed, now tramping the streets would suddenly find their labor in great demand and themselves in position to insist on getting the wages they would earn. On the other hand, landowners like myself would be deprived of the power to draw profits we do not earn.

AN APPRECIATED COMPLIMENT

Editor of The Bulletin:

Your July number of The Bulletin was fine, inspiring, well edited and full of interest. In fact I like the reduced size better than the former size. Best of all, it stands for pure single tax; not the enfeebled, attenuated, emasculated, afraid-of-your-horse kind of single tax.

WILL ROSS.

San Francisco, May 10, 1921.

GEORGE DARIEN

Word comes from Paris of the death of George Darien, leader of the Single Taxers of France. Details are lacking. Mr. Darien was a prolific writer who knew how to express our views with vividness and force. For many years he published and edited the Revue de L'Impot Unique, the official organ of the movement in France. He was compelled to suspend publication at the outbreak of the war. An active and able worker, as he was, must have developed many others, so we may feel assured that the work in France will go on. Nevertheless his absence will be felt. The sympathy of American Single Taxers should go to their French co-workers.

NEWS AND COMMENT

Congressman Florian Lampert, of Wisconsin, has become a convert to the Keller program for federal taxation of land values. After having "given a great deal of study lately to the vexatious tax problems confronting Congress," he declared in a speech in the House on July 25: "I have found no satisfactory solution to the problem except that offered by my distinguished colleague from Minnesota, Mr. Oscar Keller. In his tax program I see not a program such as the vicious tax-sales program, which will inevitably pile a still heavier load of taxes on the already overloaded agricultural population of the country, but a program which will do more to relieve the agricultural class of this load than any other program ever before introduced into the House of Representatives." He followed this declaration with an able analysis of the Keller bills and a splendid argument for land value taxation. The speech is worth reading. Single Taxers should urge their Congressmen and Senators to get copies for them and to show the same intelligence and broad-mindedness that Mr. Lampert has displayed.

Parkesburg, Pa., citizens, headed by Harold Sudell, have asked the Borough Council to revise assessments so as to lower the tax rate on improvements and increase it on land values. The communication makes clear the distinction between the two factors of real estate and the effect of taxing each. Reference is made to the good result of the suggested policy in Pittsburgh and Scranton. The Parkesburg Journal gives the move friendly notice.

The assessors of Arden, Delaware, the single tax town six miles from Wilmington, figure the rental value for next year to be about $7,000, and their judgment has been concurred in by the town meeting participated in by all residents. Twenty-one years ago the site of 162 acres, including three substantial buildings, was bought for $9,000.

The Mexican government has ordered exemption from taxation of all new buildings erected in the city of Mexico within "a reasonable period." The object is to stimulate building and cure the housing shortage.

The Manitoba Legislature has deprived absentee landowners of the privilege of voting on proposed tax levies for school purposes in localities where they own land but do not reside. At the same time it extended the voting privilege to resident tenants.

"Two years ago," complained the tenant, "we were told that rents were high because wages were high. Why has my rent been raised now I would like to know?" "Because your wages have been razed," answered his landlord.

Press Bureau No. 1277

EDITOR:

You are free to use this article without any cost. We should like, however, to be put upon your exchange list, that we may see the use made of what we are sending you from week to week.

THE AMERICAN ECONOMIC LEAGUE
R. F. D., No. 2, Wilmington, Delaware

SAMUEL DANZIGER
Editor

THE COAL SITUATION

In the days when mining was done by hand and transportation by horses, the retail price of anthracite coal in Philadelphia was $8.50 a ton. When one compares that price with that charged today, one wonders what has been gained by changing to machinery and railroads. How can one account for the higher price today? One may blame a mythical labor shortage or a shortage in cars, but the fact remains that when labor was scarcer and there were no railroads coal was cheaper.

Something has happend since the days of hand and horse labor. The anthracite fields have been monopolized, a large part withheld from use, and the coal supply artificially restricted. When 20 years ago the New York State Railroad Commission made one of the periodic investigations, which never result in any action of consequence, Mr. Thomas P. Fowler, a director of the Anthracite Trust, was called upon to testify. In the course of his testimony he said:

"Without some restriction, stove coal would be a drug at two dollars a ton."

The market price then was seven dollars a ton. Since that time there have probably been many improvements in mining, and there should have been many in transportation. But if so, the consumer has not benefitted. Stove coal is farther than ever from being "a drug at two dollars a ton." But if it had become so, why should anyone but the coal monopolist believe that that would be a misfortune?

How can the monopolist be forced to let more coal be dug and make of it, if not "a drug," at least a cheaper and more obtainable article? Well, Mr. George H. Cushing, manager of the Coal Association and editor of the official organ, can tell. He knows that the way to do it is to tax the value of coal lands heavy enough to force unused lands into use. He objects to such a tax because he says it will increase the supply and reduce the price.

We have this authoritative testimony that production is artificially restricted and the price kept thereby at an exorbitant height. There is grumbling and dissatisfaction at the result. Miners are unemployed and underpaid. By and by people will be shivering and freezing. Why let this come about? Why fool with such useless measures as Senator Frelinghuysen, of New Jersey, is now trying to put through? Why not insist on the real remedy?

Of the federal revenue, 93 per cent has been figured to be for preparation for future war or payment for past wars. If the single tax had been in operation the past wars would not have taken place. If it were put in operation now there would be no danger of future wars. This 93 per cent of federal revenue is by no means the entire price we pay for keeping economic ignoramuses in charge of our affairs, but it is enough to consider for the present.

Kelwood Local of The United Farmers of Manitoba has put itself on record as "recognizing that the earth was created for all the people," that "the denial of the equal access to land is a denial of the right to produce," that "under our tax laws a small number of the people own most of the land and exact tribute in the form of ground rent," that "the value of the land as expressed in its ground rentals or in its capitalized selling price is a community value created by the people and, therefore, belongs to the people and not to the individual," and demands "a direct tax on unimproved land values, that it be applied gradually so that in five years the full rental value of all land will be collected by the government, and that all taxes on all buildings, implement sand improvements on land, all industry, thrift and enterprise, all wages, salaries, incomes and every product of labor be gradually reduced so that in five years they will be entirely exempt from taxation."

Five years ago there were "too many people in the world." That was how some university "economists" explained the high cost of living. Since then about ten million people have been killed off in addition to the regular number of deaths through natural causes. And the cost of living is still up with a tendency to go higher. Unemployment these same economists attributed to overpopulation. But at the end of a wholesale slaughter, principally of laborers, employment is scarcer still, and wages are dropping. The "economists" had better find another scapegoat before too many of the "unlearned" observe that monopolizing of natural opportunities has some effect on production and distribution.

If that much abused expression, "One hundred per cent American," properly applies to any one it is to the American citizen who would abolish one hundred per cent of privilege, make labor and enterprise one hundred per cent free of taxes, and take for public use one hundred per cent of the rental value of the nation's lands, in order that one hundred per cent of Americans may have access to one hundred per cent of the natural resources without tribute to any monopolist. Unfortunately, however, the term has been appropriated by those who harbor designs on one hundred per cent of wealth created by others, and they concede its use only to those one hundred per cent subservient to them.

It is amusing to hear denunciations of organized labor as "striving for a monopoly of jobs" uttered by those who uphold actual monopolizing of jobs through landownership.

Coal land monopoly in West Virginia has created in the mining districts two distinct classes, the unemployed and the gunemployed.

When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied — Henry George

The BULLETIN of the NATIONAL SINGLE TAX LEAGUE

S. DANZIGER, *Editor*

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"Our work is to definitely dedicate ourselves to the single tax, pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

ON THINGS FINANCIAL.

Wilmington, Del., Nov. 30, 1921.

M.....Dr.

.....

To NATIONAL SINGLE TAX LEAGUE.

Subscription to Bulletin..... $1.00
Other pledges for support of League..... ?

Received payment,

If you have not yet paid the above obligation, please fill in the space where your name and address ought to be, clip, and send with amount due to

And please do it now.

FRANK STEPHENS, Secretary,
R. F. D. No. 2, Wilmington. Del.

Billing you in this way saves the expense of separate mailing. The League's finances are not in the best of shape. The single taxer who means business needs no further notice. Those who have already paid should disregard this unless they wish to make up another's delinquence.

A STIRRING CALL.

The Single Tax League of California has sent to President Harding the following, which embodies well the spirit of Henry George's utterances on war and preparations therefor:

Hon. Warren G. Harding, President of the United States, Washington, D. C.

Servant of the People:—

Speaking for two hundred thousand voters, who by their ballots at the last election aligned themselves with the purpose of this League, permit us urgently to suggest that we expect disarmament.

No diplomatic dicker based upon spheres of influence or national selfishness will be satisfactory. We are in no mood to submit to anything but disarmament. As humanitarians we demand release from the insane fear that armaments express. As business men, we demand a chance to escape the bankruptcy of the world which armaments involve. As social hygienists, we demand the destruction of the foul germ of war to the end that syphilization of the social structure may cease and civilization begin.

Permit us to suggest, too, that governments and not peoples make war. Should your present negotiations with other governments fail therefore, you have left an alternative that is bound to succeed. If the United States then will make a genuine and sincere start to disarm, without waiting for the co-operation of other governments, the people of these governments will force their rulers to do likewise; because the people of the world are sick of the fear-engendered superstition that armaments promote peace.

From you, as the servant of the great American people, we expect results. Yours will be the glory if you succeed; yours the dishonor if you fail.

Yours earnestly,
(Signed) THE SINGLE TAX LEAGUE.
By GEORGE A. BRIGGS, Manager.

All minors in California who will be entitled to vote in November, 1922, have been offered an opportunity by the Great Adventure League to compete for cash prizes of from $2 to $10 for the best essay on "The Single Tax."

THE FEDERAL TAX BILL.

Congressman Oscar B. Keller will reintroduce the federal land value tax bill in December at the regular session, and the issue will be carried into the elections of 1922. Concerning the taxation measure about to become a law, the Committee of Merchants and Manufacturers on Taxation correctly comments as follows:

If the tax program passed by the House and reported to the Senate with some slight changes by the Senate Finance Committee is finally adopted, it means that not one penny of taxation has been lifted from business as a whole. The tax burden has been shifted about. There have been reductions here and additions there, but the burden is still on business and industry. The taxes on the larger units and on monopolies have been lightened and the taxes on the smaller industries have been increased. The burden of

billions of dollars pressing directly on the processes of production and distribution remains. It is a bill which will give satisfaction to a very few people and dissatisfaction to the great bulk of our population.

It is a bill that will BENEFIT A FEW business men and INJURE A GREAT MANY business men. It is a bill that will take more taxes out of the general run of business in the United States than the tax levies of 1918, 1919 and 1920.

IT IS A TAX LAW WHICH IN ITSELF NOT ONLY JUSTIFIES OUR ORGANIZZATION, BUT THAT MAKES OUR ORGANIZATION AN IMPERATIVE NECESSITY.

A tax on business is a tax on business whether that tax be the manufacturer's tax as proposed by Senator Smoot, a corporation income tax of 15 per cent as provided in the Senate bill or an excess profits tax which is to be repealed. Each of these forms of taxation is a tax on business and industry,—a tax which must be taken out of business no matter whether that tax is paid by the producer or the consumer.

COLORADO VETERANS HAVE RIGHT IDEA.

In Colorado the World War Veterans, the progressive ex-service mens' organizations, is going to the right source for a bonus. The organization has prepared an initiative measure and is now getting signatures. The first three sections of the proposed measure are as follows:

Sec. 1. The state of Colorado, acknowledges its indebtedness to and promises to pay to each person who entered into the military, naval or marine service of the United States, between April 6th, 1917, and November 11th, 1918, and who was a resident of this state at the time of entering such service, the sum of one dollar per day for each day each of such persons was engaged in such military. naval or marine service.

Sec. 2. For the purpose of providing funds with which to pay the indebtedness acknowledged in Section 1 of this article the State Board of Equalization is hereby authorized and directed to levy a special tax upon the assessed value of franchises in public roads, streets and alleys and upon the assessed value of lands in this state, except the value of lands that are now exempt from taxation. Said levy shall be made for the fiscal year. Said levy shall be made for the fiscal year 1923.

Sec. 3. Personal property and improvements on land shall be exempt from taxation for payment of the indebtedness acknowledged in Section 1 of this article and an exemption of ten thousand dollars shall be allowed to each taxpayer in all tax levies authorized in Section 2 of this article.

The task of getting signatures is in the hands of Barney Haughey, 606 W. Colfax St., Denver. The literature of the organization bears at its head: "We want the democracy we fought for."

The more or less reactionary soldiers' organization, the American Legion, is pushing an opposition measure providing a smaller bonus to be paid through a bond issue. The contrast between the two measures is clear. The World War Veterans are trying to collect in a way that will prove a boon to industry and enterprise. The American Legion in a way that will prove a burden. The World War Veterans would make monopoly pay the bill. The American Legion would make labor pay it.

A TALE OF TWO CONFERENCES.

The Unemployment Conference seems to have sunk out of sight. At least there are no reports of any activities since it offered the brilliant suggestion that each locality look after its own unemployed. Evidently the problem, simple as it is, is too much for these "learned experts." The honorable thing to do in such a case is to confess ignorance frankly, and urge that the duty of solving be handed over to those who know how. But Mr. Hoover's conferees do not seem big enough to do this. In the meantime the unemployed starve or depend on charity, either in the form of alms or useless work.

A different kind of unemployment conference met on September 7th in New Zealand. It agreed on a program in one day. It was not called by the government, but by the labor organizations. Its recommendations are not entirely in accord with political economy, but near enough to have practical value. If followed but partially unemployment will disappear from New Zealand. The small part that alone will lead to solution is strangely enough last, but is there nevertheless. It is:

"Taxation of land values or betterment tax."

The greater part of the program is devoted to plans for public improvements on which the unemployed are to be used. The funds for the purpose are to be raised in various ways. Besides the tax on land values it is suggested that a part of the loan recently secured in London by the Premier be used, that a State Bank be created and that there be "a levy on wealth." The program is crude and faulty but contains enough wholesome features to make it worth while. If Hoover's conference were to present a program as good it would justify its existence.

THE DISARMAMENT CONFERENCE.

The delegates to the disarmament conference, or whatever the international gathering at Washington may call itself, may have hopes of abolishing war through the simple expedient of limiting armament. If so, they must have forgotten that war existed long before armament. But before war there existed economic ignorance, and economic ignorance, which still exists, created opportunities to gain economic advantage through physical force. These opportunities are the cause of wars. Opportunities to monopolize natural resources or to monopolize trade are the worst causes. The conference seems to have some glimmering of this fact so far as concerns opportunities and trade—in China. It seems that the abolition of special privilege there will remove one menace to peace, though whether it will act logically on that knowledge is another question. To act logically it must urge abolition of special privilege throughout the world. It must urge universal free trade, not merely the lowering of tariffs but total abolition, not merely the abolition of tariffs but of all taxes on industry and enterprise, not merely the abolition of taxes but of all tribute exacted by monopolies. That will ensure to private individuals all that they earn and no more. It will direct into the public till all that is communally earned and nothing more. With that principle applied there will be nothing to gain by waging war, and disarmament will come about automatically. But the conference will stop far short of urging such steps. It will not even urge or advise China to go so far. Still it is opening the way to discussion, and that is something.

Agrarian discontent arising out of the bad economic position of the farmer is not always accompanied by the utmost economic wisdom. It usually avoids facing the whole fundamental question of the right of individuals to enjoy the economic rent of land. Nevertheless it is a whole-some sign of the times—The World Tomorrow, Sept. 1921.

'Tis not in morta!s to command success;
But we'll do more, Sempronius,—We'll deserve it.
—Addison.

NEWS AND COMMENT.

Washington County, Maryland, together with the city of Hagerstown has exempted all new dwellings from taxation. Hagerstown is a city of 30,000 inhabitants and the third city of the state. Home rule in taxation in Maryland has also resulted in complete abolition of local taxes on improvements in the town of Capitol Heights, a suburb of Washington, and lowering of the tax rate on personal property in several other towns. But for a decision of the State Supreme Court, badly distorting the plain meaning of the constitutional provision, the city of Baltimore would have voted on a proposition to exempt improvements which would have probably carried.

At the regular monthly meeting of the Parkesburg, Pa., Chamber of Commerce held October 6th, the following resolution was passed unanimously: animously:

"In view of the generally prevailing lack of employment, and seeing that we are suffering also from a scarcity of dwelling houses, this body would respectfully suggest that your organization give serious consideration to the expediency of alleviating both these troubles by the changing, at the next session of our Legislature, of our State's tax laws, so that the taxes which now fall on real estate (land values and improvements) may be concentrated on the communally made land values alone.

We do this believing that this change would be doubly beneficial; first—by the removing of the burden of taxes which now rests on those who improve their holdings, and secondly, by making land cheaper and more available for use through the checking of land speculation which would result from the increased taxes falling on land values."

President Harding spoke truly when in his address to the War College he said:

"We ought not to have a conflict like that which is going on in West Virginia. It is due to lack of understanding.

The lack of understanding which makes private property of the gifts of nature is responsible for the West Virginia conflict. Those who understand know that the fundamental cause must be removed before such conflicts cease. When West Virginia adopts the single tax in its entirity the holders of its coal lands will find it an expensive proposition to keep these lands unused while trying to starve miners into submission. The miners will find sufficent opportunity for application of their labor regardless of what these owners may decide to do. Pending the time that the state of West Virginia acquires the understanding essential to performance of its duty in the matter President Harding might urge on Congress the passage of the Keller land value taxation measure which would help some.

There is no truth whatever in the alleged report that Federal Judge A. B. Anderson has enjoined land speculators in West Virginia from restraining trade by striking for exorbitant prices for the land they are withholding from use. His injunction applies only to the workers who would be glad to use the land if they could, and are compelled to organize because land speculation is keeping the number of jobs below the number of men.

Canada holds a national election in December. Taxation is the main issue. There are three parties in the field. Their positions may be briefly stated as follows: The Tory party, openly for high protection and taxation of labor; The Liberal party, afraid of its horses; and the Progressive or Farmers' party, against protection and openly for free trade in things that farmers sell as well as buy. In the cities there is a Labor party in sympathy with the Farmers' party. Heavy taxation of land values has a place in the program of both Farmers' and the Labor parties.

After a short imprisonment George Lansbury and other members of the local government were ordered released. This was brought about by popular demand and pressure upon Premier Lloyd George. Lansbury and his colleagues had refused to obey an order of the County Council and of the Courts to levy a special tax on labor for the alleged benefit of the unemployed while land values were exempt. They are still refusing.

ONE VIEW.

Referring to "The Socialists Suggestion, W. T. Croasdale told me that "the single tax movement had better take a rattle-snake to its bosom than a Socialist" and I agree with him

Single Tax and Socialism are fundamentally opposed; we have nothing in common and if we want to kill the Single Tax movement, to continue with Socialism or to have anything to do with them is the surest way to do it.

I think one of the best things the Single Tax movement could do would be to proclaim to the world that we are a movement to combat Socialism. That we have a better and simpler remedy for our economic ills. We should fight Socialism always and at all times! Dam Socialism!

R. A. SCOTT.

OTHER VIEWS.

I welcome the sugestion that the Socialistic proposal for co-operation in matters held in common be accepted. It is justified by the one fact alone that in California one hundred thousand socialists helped to swell the vote for the single tax amendment. Socialist votes will help to give us a majority when we finally win. The efforts being made to suppress socialism by violence mean that we are next on the list.

PETER O'BRIEN.

About 11 years ago Lincoln Steffens published in the American Magazine an interview with Joseph Fels in which Mr. Fels told him he had been converted to the single tax by a socialist, Keir Hardie, and deplored the antagonism existing between the two schools. It seems to me that any group to which we may be indebted for such a worker as Joseph Fels is well worth cooperating with—to the extent that we can consistently co-operate. I hope that we will hear more of that proposal for co-operation. In fact as things look today unless radicals of all kinds hang together they will before long hang separately however peaceful their methods.

LUCIUS A. ROBINSON.

"The incentive to progress are the desires inherent in human nature."—Henry George.

THE SINGLE TAX DAILY.

Benjamin J. Salmon, publisher of the prospective single tax daily, The Standard, announces that the paper will appear shortly after the first of the year. There have been many delays and some subscribers may, quite naturally, have become impatient. Mr. Salmon has expressed the hope in a circular that these will allow their subscriptions to remain in force, but will refund on request the money of any who do not wish to wait longer.



That the paper may be the means of carrying the single tax message to the unconverted as well as to those who have already received it, Mr. Salmon has prepared a prize contest. For this he has deposited with The Washington Mechanics Savings Bank the sum of $1,500 for payment of prizes for the best title for the cartoon above especially drawn for The Standard by ex-Congressman John M. Baer. Prizes range from $1 to $1,000. The attention of non-Single Taxers may thus be drawn to the paper and interest in the single tax aroused. No one connected with The Standard may compete for the prize, and the bank will not permit the deposit to be drawn upon except by the lucky individuals adjudged winners. The judges who will decide the contest are R. P. Andrews, president and general manager of the R. P. Andrews Paper Company, Washington, D. C.; J. J. Manning, secretary-treasurer of the Union Label Trades Department of the American Federation of Labor, Washington, D. C., and Stanley D. Willis, attorney-at-law, Evans Building, Washington, D. C.

Barred from the contest, in addition to those connected with the Standard, the judges or relatives of the judges, and officers of the bank and their relatives. With these exceptions, participation is open to every one. The announcement briefly explains the single tax and what it will accomplish, and proceeds:

"But you are not asked to believe in the single tax or in any other system of taxation, and you do not have to know anything about single tax in order to win these prizes. All that you have to do in order to win first prize is to submit the best title for the cartoon in 12 words or less. * * * If your title to the cartoon is awarded first prize, and you have not sent in a trial subscription to The Standard, you will win $20, but if you have sent in a one month's subscription you will win $100, and if you have sent in two months' subscription you will win $1,000. * * * Send in a title and a subscription today. The more titles you send in, the more chances you have to win. * * * If you send in additional subscriptions either for yourself or for friends, you are privileged to send in additional titles. If you send in an additional subscription for yourself it will be applied as an extension of your original subscription, but counted in the contest as a distinct and separate subscription. All titles must be mailed by January 1st, 1922."

If you want to send in a subscription for The Standard with your title to the cartoon, then tear off and send the following form, though it is not necessary to use this form unless you wish to do so:

The Standard, P. O. Box 838, Washington, D. C.

For the enclosed ($1.00) ($2.00) send me The Standard beginning with the first issue. This is only a trial subscription and is not to be continued unless I so order.

Name.....

Street and No. .....

City and State .....

.....

PITTSBURGHERS ATTENTION

Single Taxers visiting Pittsburgh are invited to the luncheon of The Hungry Club, at the Fort Pitt Hotel, every Monday at 12.15; plate, $1. No introduction necessary, just walk in and sit down and eat. Always a good crowd, a good speech and a lively discussion.

Pittsburgh's big open forum.

The excess profits tax has had the effect of discouraging land speculators from disposing of land. The profit would then have been taxable. The revenue law exempts increase in value of land so long as the land is not sold. Instead of applying a land value tax Congress has come to the rescue of the speculators. The repeal of the tax will enable them to collect and retain the greater part of the profit whenever they choose to sell. Congress holds it unwise to withhold the reward from those who have forestalled industry and done their bit to keep up the high cost of living.

STATEMENT OF OWNERSHIP

In accordance with postal requirements notice is hereby given as by statement of October 1, 1921, made by Frank Stephens, publisher, that the name of this publication is the "Bulletin of the National Single Tax League," issued monthly at Wilmington, Delaware, that the names and addresses required are:

Publisher, Frank Stephens, Wilmington, Delaware.

Editor, Samuel Danziger, 1903 Eutaw Place, Baltmore, Md.

Managing Editor, Samuel Danziger.

Business Manager, Frank Stephens.

that the owners are the Executive Committee of the National Single Tax League and that there are no holders of Bonds, Mortgages or Securities.

"Liberty for each, for all, and forever."—William Lloyd Garrison.

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When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied
Henry George

The BULLETIN of the NATIONAL SINGLE TAX LEAGUE

Price $1.00 a year

S. DANZIGER, *Editor*

Entered at Post Office at Wilmington, Delaware, as second class matter

National Committee

FREDERIC C. HOWE, Chairman
C. H. INGERSOLL, Treasurer
FRANK STEPHENS, Secretary
WARREN WORTH BAILEY
HERBERT S. BIGELOW
HENRY P. BOYNTON
OTTO CULLMAN
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BENJ. J. SALMON
LINCOLN STEFFENS
W. S. U'REN
FRANK P. WALSH
HARRY H WILLOCK
J. A. WHITFIELD

Volume VI | *Wilmington, Del. R. F. D. No. 2* JANUARY—1922 | *Number* 1

"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

WHAT COMMITTEE MEMBERS SAY

(From Ben Doblin)

I take my hat off to you. You have been loyal and sacrificing—more so than anyone has a right to expect. Surely I would not add to your difficulties by giving advice. The best encouragement you can get is a contribution.

I have a feeling that we are going through a period of readjustment in all directions. Our movement is caught in the shift, and it may be many a dark day before we can see a glimmering of light.

Do not let me persuade you to continue working beyond what can be expected of a white man. If you feel happy in the work, even though you had to unfortunately subsist on a crust, then I would say, "keep at it." But, none of us has a right to demand all the sacrifice you fellows have so willingly and grandly made.

(From H. P. Boynton)

You are right about the special difficulties of the present. The war has turned hundreds of earnest people into cynics. Thinking as a rule is confined to plotting for immediate private advantage. Even among those who retain the social impulse and believe in single tax there is deeper division than at any previous time. * * *

To add up some of my mpressions at this stage:

1. I doubt if a League built upon the idea of constituent local bodies can amount to much, because Single Taxers do not seem to want local organization.

2. While typical Single Taxers can do a great deal in keeping an idea alive, they are generally people who accent their own differences from the common human type and so erect a barrier to effective leadership.

3. Disinterested enthusiasm is too slight a foundation for any human growing structure. When single tax offers something to appeal to the immediate self interest of a constituency, money will flow and leaders will arise. Every movement in history that succeeded has done so on this basis.

4. Shut up shop, if you feel like it, without any sense of humiliation or defeat. You have done mighty well on slender means. No one can ask more of you.

(From Harry H. Willock)

I must admit that my mind is a perfect blank regarding how to get any support for the League.

There seems to be so many other activities that it is impossible to interest people in the League in sufficient numbers to carry it, and I do not think it is advisable to carry the League on the basis of large subscriptions from a few people.

The enclosed folder will probably be of interest to you, and work of this kind here is to be done at my expense as the Allied Boards of Trade has no money for such a program and I am only too glad to use their name.

The Pittsburgh Plan of Taxation is interesting a great number of people all over the country, and as we are getting so very many inquiries, about it, I thought the only way we could handle them adequately was by providing such a pamphlet.

They are, of course, written up to appeal to the ordinary city business man and politician.

(From The Modest Member)

I think the League can be of greater service than ever. The world has had an experience which went deep into our feelings. Which of our theories did it knock out? What happened to our belief in liberty? I have been readjusting what I thought and wished to the facts that I saw. I think now that we cannot have liberty till after we have got the single tax.

One of the consequences of the war was revolution, and this is an experience too. And not only for the Russians, but for you and for me and for Single Taxers. I have followed it closely to learn from it what the future will learn from it or some of it, and I have drawn two conclusions from Russia and Mexico that I would have my friends consider. Both are tentative; they are in a sense contradictory.

A revolution happens whether we like it or not, when evolution has been blocked. Most men say they prefer evolution. I think they think they do. Single Taxers certainly do. I would suggest then that the league offer very definitely its remedy for our social ills as an alternative for revolution and take great pains to show that it is a gradual process which will finally remove the most conspicuous causes of trouble.

Another: I observe that, when the revolution happens to a people, they turn to Socialism and the Socialists for help and guidance. I have some theories as to that. No matter now, however. The point is that the Socialists have and probably will come into power, when the crisis occurs. Now I observe also that Socialists in power run very soon up against the land problem and that their solution will not go into the head of a farmer. My personal experience is that, whenever I happen to be on the ground when this becomes obvious, the Socialists turn to me (as they would to anybody else) and they ask what they can do next. Then I find that, they will listen and they seem able, some of them, to grasp what you and I have been saying for some years to deaf ears and fixed minds. But the acute experience of the Socialists in Europe is dawning upon the Socialists and other radicals here, and, after a clear statement of this experience, made with sympathy, it is possible, I find, to arouse an interest in what the League has to say. Wherefore I suggest that hereafter the League direct its propaganda to Socialists and the other radicals, who know enough to know that they have to find another way than their own, to deal with the "city and country," with "the worker and the peasant."

But I think that, in order to be heard by suffering man, the Single Taxers must cut out all their self-righteousness; remember that they haven't the truth, but only a little bit of a bit of it; that they are common people who have had a common experience with other men during the last few years and that they and we, all of us, have to restudy the problem, review all that we ever thought—really—and reform and restate from the very beginning our new, mere theories of what the matter is and what has to be done about it.

I work along both these lines, but I am not consistent and I recognize that you, my friends and colleagues, have logical minds and would have to choose one course, the which would have to be called the right way; and the only right way. So go ahead and decide which of these possible policies is right and then make your appeal whether to the Right or to the Left, to the Conservatives or the Radicals. But, we must have and show sympathy with the poor devils of peoples who are trying somehow—anyhow—to solve our problem, and not with our hearts alone, but with our minds also. We must listen and learn if we are to teach.

All I will add is that I think that maybe the Single Taxers might undertake to pay so much a year or a month to carry through some such policy.

"To argue with a man who has renounced his reason is like medicine to the dead."—Thomas Paine.

"If there is anything that cannot bear free thought, let it crack."—Wendell Phillips.

CANBERRA BOOMING

In the Baltimore Sun of January 2 appears a Melbourne dispatch dated December 1 (By Mail). This states that the building of Canberra, the capital of the Australian commonwealth, which had been checked by the war has been resumed and a boom is on. The dispatch then tells what has not been published before in the United States outside of the single tax press, that title to all land in the 900 square miles composing the federal district is to remain in the commonwealth, that private tenure is to be by lease only, that rental must be not less than five per cent of the unimproved value and that the land will be reappraised 20 years after the original date of the lease and every ten years thereafter. Building must begin one year after granting of the lease and completed within another year. The Crown reserves all mineral rights. Nothing is said in the dispatch about the man deserving most credit for this, Edwin Burley Griffin, a Chicago Single Taxer and architect, whose plans for the capital were the ones accepted and now being applied as the result of a competition participated in by the most distinguished architects of the world.

ESTHONIA'S GREAT STROKE

To The Survey belongs the credit of first announcing an event of importance ignored or overlooked by the daily press for more than two years. In its issue of December 24 it publishes an account of the nationalization of land in Esthonia. The nationalization act became a law as far back as October, 1919. It went into effect immediately. Improvements and live stock are included and compensation was provided for. Farm implements and machinery were also taken over. But a distinction was made between land and the personal property nationalized. An effort was made to pay a fair market price for the latter, but land was taken over at what the owners returned it for taxation during the czarist regime in 1914. Then payment was made in depreciated currency so that the owners received but one sixth the value they had returned. As improvements were included in the land this payment may possibly have been enough for these, leaving nothing at all for the bare land. Church and monastery lands, having been exempt under the old regime, were expropriated without pay. The land is being leased except forest and mining lands which the state retains in its possession. The Survey writer states further: "Unearned increment in land values is secured for the republic by means of differentiated rents." Esthonia has a great opportunity and should be urged to use it wisely.

AN AWAKENING NEEDED.

The economic basis of international strife has been made so plain that it can no longer be concealed by sophistry. Special privilege, war, famine, pestilence—the sequence is having a demonstration that shakes the foundation of society. Yet the control of nations remains chiefly in the hands of men of the old regime, whose god is monopoly, and who regard war as a natural method of determining the survival of the fittest. Nothing but a popular awakening can make them change their course.—International Free Trader.

A DOUBLE LOSS

The death of two splendid workers, both residents of Maryland, must be recorded. David Bachrach died in Baltimore on December 10th and Millard F. Bingham died at Oxford on December 29th. Both were aged and had many years of activity in the movement to their credit. Mr. Bachrach was prominent in Batimore's business as well as in its progressive circles. He was an influential member of the charter commission which framed the home rule charter and provided for home rule in taxation. The latter provision, however, was later made meaningless by a reactionary court. He was a generous contributor to the Fels Fund and to the Public. Almost to the day of his death he was a regular attendant at single tax gatherings and helpful in the laying of plans for further advance. Baltimore Single Taxers united in the offer of a floral tribute at the funeral of the Nestor of the movement in Maryland, and in publication of appropriate resolutions in the daily press.

Millard F. Bingham spent the better part of his life in Chicago and was active in the movement there before removal to Maryland. He was one of the group that made possible the launching of The Public, and when the sustention fund for that paper was started, was one of the early ones to respond to the appeal. His radical activities brought down on him the bitter hostility of monopolistic interests. During the presidential campaign in 1896 his banker tried to punish him for supporting Bryan by withholding accommodation. He was told that if he became less active on that side of the political fence his credit would be better. He replied by withdrawing his acount, by no means a small one. The same spirit of independence he maintained to his death. During the war he did not conceal his pacifist views. Single tax propaganda he engaged in continually. After death he was taken to Chicago and buried there on January 2nd.

PLAYING INTO THE ENEMY'S HANDS

Many letters have been received—not all for publication—protesting against the last two words of Mr. R. A. Scott's letter in the November Bulletin. Strangely enough, every one of these letters comes from readers who disagree with Mr. Scott. They do not like the profanity. If they have cause to object it must be admitted that Mr. Scott and those who agree with him have even better reason to insist that his letter should have been edited, for a writer hurts his cause who allows his zeal for his opinion to get the better of his discretion. It is a good rule to avoid offensive expressions. The following from C. F. Hunt of Los Angeles devoted entirely to the essential part of Mr. Scott's letter is selected as best fitted to confine discussion where it belongs:

"It is always folly to deliberately repel any who might vote for single tax. It is not true that single tax and socialism have 'nothing in common.' They agree in public ownership of public utilities; and the first demand of Karl Marx in Communist Manifesto was 'appropriation of the rent of land for public purposes.' No other school comes so near single tax, and we are consistent in expecting and getting the socialist vote. Such opposition as that of R. A. Scott plays into the hands of the land monopolist."

"The power of co-operation is man's highest manifestation of intelligence and wisdom."—Elbert Hubbard.

NEWS AND COMMENT

An international economic conference is the next painful farce to be inflicted on the world by its statesmen assisted probably this time by the so-called "professional economists." There would be more hope in a medical conference composed of voodoo and witch doctors.

"It is the sacred obligation of every citizen to do his part day by day that the nation may prosper and that contentment and happiness may come to all."

This is one of several bits of information displayed on billboards in many localities by the Rotary Clubs. It is splendid advice which single tax workers have been following for many years. They are trying to bring contentment, prosperity and happiness to the nation by practically applying the last three planks of the Rotary Club' code of ethics, a duty in which they are not getting much assistance from the Rotary Clubs.

Bodenreform reports the appearance in Germany of a single tax novel entitled "Andreas und Maria." by Paul Burg, a writer of reputation, a poet as well as novelist. From the numerous reviews of this work reproduced in Bodenreform it is evident that the story has already received much favorable attention. It is said to handle the subject without gloves and in a most interesting manner. Some American publisher may find it a profitable work to translate.

The land question is receiving attention in Persia. An account in the Russian paper "Iswestia" by Sultan Sade, quoted in Bodenreform of December 5, states concerning the recent revolution:

"The head of the new government, Seyd-Sija, arrested the whole aristocracy of Teheran, including an uncle of the Shah and a personal friend of Lord Curzon whose intervention in behalf of his friend was rejected. The only upholders of English rule in Persia were the big landholders—the most corrupt and reactionary group in the whole country. These were all arrested temporarily. The public lands were given over to the peasants and the big estates were nationalized."

Persian methods are clearly crude and unscientific. There was probably as little need or justification of the arbitrary arrests, even in behalf of democracy, as there is of similar acts on this side of the world for the overthrow of democracy. Still it is inspiring and encouraging to note a nation on the way to democracy removing at the start the most formidable obstacle, land monopoly.

The German unearned increment tax leads to legal complications which a straight land value tax would have avoided. A property owner in the town of Julich bought a lot in 1908 for 23,000 marks which, with improvements, was found to be worth 34,000 marks and was so assessed. In 1920 it was valued at 57,000 marks and a tax of 2,040 marks land on the alleged 23,000 marks unearned increment. The owner took the matter into court, claiming that, considering the fall in the value of the mark, the apparent increase was in fact a loss. The district court upheld him, but the town has appealed the case. The argument of the town is that if, instead of investing in land, the owner had deposited his 23,000 marks

in bank he would now have but 23,000 depreciated paper marks to his credit instead of 57,000. Many prominent lawyers hold this argument to be legally sound.

Thomas A. Edison is credited by the Cincinnati Times-Star with saying "Government, Finance and Industry are daily becoming more mixed in a maze than human ingenuity seems capable of untangling." Mr. Edison is right so far as he refers to the human ingenuity entrusted with the solution of these problems. Let Mr. Edison picture, if he can, the effect on mechanical invention and progress if every inventor had to wait for approval of a legislative body or popular majority upheld by a decision of the Supreme Court before he could even experiment with his idea. Inventors might still be fighting for a chance to demonstrate the practical advantage of the steam engine or locomotive. The questions connected therewith would also appear "mixed in a maze" with human ingenuity incapable of untangling them. Let advanced ideas of government and finance be allowed better opportunities for demonstration and Mr. Edison will be surprised to see human ingenuity untangling the maze with greater ease than he now thinks possible. So long as governments insist on disregarding natural law in administering matters entrusted to them, so long will they present nothing better than a tangled maze. Let an opportunity be given for a fair demonstration of the working of inimpeded natural law and some apparently difficult and intricate questions will be found easy to answer. Human ingenuity need do no more.

Ex-Governor Forbes of the Philippines in an address to the students of the Islands' University told his hearers what, in his judgment, the Filipinos must do before they become "ready for independence." Governor Forbes said: "Devote yourselves to developing your natural resources so as to make yourselves strong enough to maintain your nationality." If the Filipinos should decide that what the Governor meant was the method followed in the United States they would proceed to "develop their natural resources" by handing them over to the individuals and corporations empowered to withhold them from use until paid an exorbitant price. They would furthemore put a heavy tax on all industry expended on the resources and tax but lightly the resources unused.

THE TRULY IMPORTANT THING.

I noticed in the last Bulletin, a slip of the pen; which I would not speak of except that I think it indicates a state of mind.

You said, "the efforts of the National Committee, poor and feeble though they seem," or something like that. I presume that it was intended to be, that they may be called that, or something of that kind, but even that is not, I think, a wise thing to say. However, what I wanted to remark is this: that it appears to me clear that the spirit can do through you and through me, anything that it has ever done through anybody else. The one question is what the spirit wants to do, and it seems to me ridiculous to call it small and insignificant. It may be just as important to make a firing pin as to make a cannon.

BOLTON HALL.

PURVEYORS OF USELESS WORDS

An advertisement in the Baltimore Trades-Unionist, signed by the most prominent business men and firms of the city, has this to offer on the unemployment situation:

> Secretary of Labor Davis says there are 5,735,000 people out of work in the United States. It staggers the mind. It fills one's heart with sorrow that so many people should be economically afflicted in Beautiful America. But, facts are facts, and we must face them. Talk of revolution, strikes, etc., are futile and awkward and unloyal and stupid. We must find other ways out of the trouble. And in the solution we must not forget that the best that is in all of us must be given to the cause of helping humanity out of the industrial and economic ditch. Cheap talk, coarse villification, senseless fighting and blind passions let loose will do mighty little to help us over the Hard Roads of Unemployment. Ambition makes men advance. It should be the ambition of every man these days to help his fellow-man. Let us be "Good Scouts," all of us. Let us put deep into the granite arch above the door of our hearts that inspiring word—ONWARD!
>
> It is regrettable. It is tragic. It is a sad commentary on our civilization that unemployment can be so heavy, but facts are facts. Crying will not help it; neither will bloodlust, revolution or pessimism. If there is anything in Americanism, now is the time to apply it with High Courage. It's bad, but things were worse at Valley Forge when Washington started us on our historic career. The Sunshine will come some day. Get out your optimism, friends.

Now what is there in all this to help the man out of a job to earn enough to get his next meal? If any one of the signers of this advertisement found a bad state of affairs in some department of his business how much comfort would he get if the foreman were to tell him "it's bad, but things were worse at Valley Forge when Washington started us on our historic career?" If that foreman had no better excuse to offer, or nothing nearer to a practical remedy to suggest, he would probably be ordered at once into the ranks of the unemployed. Unemployment in the United States today is due to legislation which the signers of that advertisement, with possibly a few exceptions, uphold. It can be quickly remedied through legislation which these same signers oppose. What is needed is to open to labor natural resources, including Baltimore's valuable lots, withheld from use. Taxation of land values sufficiently high to appropriate rental value for public use will do this. In addition, all taxes on labor and its products should be abolished. If it is true, as these signers say, that "it should be the ambition of every man these days to help his fellow man," then they are condemned out of their own mouths for failure to help in bringing about this change. Where is their "high courage" which they say must be used? Probably economic ignorance is the cause of their neglect. But this ignorance must be due to lack of ambition. Since Henry George wrote Progress and Poverty there has been open to those who would grasp it the opportunity to learn the cause and cure of such conditions as confront us today. These men have neglected the opportunity. That they are consequently incompetent to advise is obvious from the froth they offer.

Among the signers are Daniel Willard, president of the B. & O.; the American Tobacco Co., Henry Sonneborn & Co., the Booth Packing Co., the local Telephone Co., the Turner Construction Co., of New York City; United States Printing and Lithographing Co., United States Fidelity and Guaranty Co., and other concerns whose business standing is fortunately of a higher grade than their ability displayed to deal with economic problems.

MAR 29 1922

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Henry George

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VI FEBRUARY—MARCH—1922 2

National Committee

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"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

NOTICE

To the many friends who have written asking if the publication of The Bulletin is to be stopped, we wish to announce that no such step is contemplated. Plans are under consideration which, should they materialize, will enable issue of a much improved paper. Though it is not certain that they will materialize, it is certain that the Bulletin will not stop unless the readers make clear that they no longer want it.

FINANCIAL STATEMENT

From Jan. 1st to Dec. 31st, 1921, of National Single Tax League

Receipts

From Guarantees	$1,291.00	
From Contributions	1,205.53	
From Bulletin	648.20	
From Literature	114.64	
From Special Act	150.00	$3,409.37

Accounts Payable

Due F. Stephens	$1,757.50	
Due S. Danziger	1,867.00	
Due E. Danziger	460.00	
Due Saylor Print. Co.	804.00	4,888.50
		$8,297.87

Expenses

Office Wages		$1,548.20
Rent	$ 528.00	
Stationery and Postage	137.66	
Traveling Expenses	188.67	
Sundries	142.28	996.61
		$2,544.81
Bulletin	$2,945.33	
Press Bureau	270.06	3,215.39
Literature		138.29
Special Act		8.75
Cash		37.09
Loss to Dec. 31, 1920		2,353.54
		$8,297.87

CALIFORNIA

The Single Tax League, with headquarters at Los Angeles, announces a program for devotion of all its energies for next year to propaganda and educational work. It will co-operate with other forward-looking organizations outside of the single tax ranks, such as the Peoples Power League, the Nonpartisan League (a coalition of business, professional, laboring men and farmers), the movement for exemption of homes from taxation and similar organizations. The announcement is signed by Wm. C. DeMille, president; David Woodhead, vice-president; George A. Briggs, manager; Pamyra Pressly, secretary; R. E. Chadwick, auditor; Stroughton Cooley, publicity director, and Frank H. Bode, treasurer.

FINANCIAL STATEMENT FOR 1921

(Great Adventure League)

Cash on Hand Jan. 1, 1921		$ 98.72
RECEIPTS		
Contributions	$6,205.59	
Other Receipts	108.09	6,313.68
Total For Year		$6,412.40
Less Expenditures		5,957.44
Balance on Hand		$ 454.96
EXPENDITURES		
Postage, Printing and Stationery		$1,184.79
Salaries and Rent		3,250.00
Traveling Expenses		238.16
Office Supplies		37.94
General Expenses		557.02
Total		$5,267.91
Forwarded to Joint Treasurer		689.53
		$5,957.44
Net Amount Sent to Joint Treasurer Under Agreement		1,225.53
Received Back		536.00
Net Amount Forwarded		$ 689.53

Of which $591.76 was used to pay joint printing bills of Henry George Standard.

General expenses include one automobile, freight, hauling, expressage, carfare, signs and other items not classified.

The cash balance on hand is sufficient to pay all outstanding bills.

RHODE ISLAND

The Pawtucket Chamber of Commerce fittingly observed Washington's Birthday by endorsing Senator Garvin's single tax bill. Pawtucket is the centre of the cotton mill industry. Before this action was taken the Judiciary Committee of the State Senate had reported out the bill with an unfavorable recommendation and by a vote of 20 to 3 the recommendation was concurred in. Even this marked an advance, for it was the first time that a single tax measure has been reported out at all. Now the action of the Pawtucket body has enabled Senator Garvin to reintroduce the bill. This he has promptly done. It permits cities and towns to exempt improvements and increase land value taxes. The general opinion is that should it pass, the city of Providence will cast a big majority for the single tax.

FOR PROGRESSIVE CONSIDERATION

The gathering at Chicago of progressive farmer and labor forces adopted a declaration recounting events which show a trend in the United States toward imperialism and autocracy. What to do about it is left for another meeting to be held in December. Unless this meeting will be prepared to face issues squarely and demand action that the situation calls for, regardless of whom it may offend, it may as well never convene. The conditions complained of are the natural result of the neglect by farmers, laborers and others to heed warnings. As far back as 1879, Henry George uttered in Progress and Poverty this warning:

"In our times as in times before, creep on the insidious forces that, producing inequality, destroy Liberty. On the horizon the clouds begin to lower. Liberty calls to us again. We must follow her further; we must trust her fully. Either we must wholly accept her or she will not stay. It is not enough that they should be theoretically equal before the law. They must have liberty to avail themselves of the opportunities and means of life; they must stand on equal terms with reference to the bounty of nature. Either this, or Liberty withdraws her light!"

The warning has been disregarded. Since then there have come upon us government by injunction, limitation of free speech and freedom of the press, deportation of aliens for expression of opinion, "industrial courts," a growing disregard by legislators and courts of constitutionally guaranteed rights, the virtual placing of the right of assemblage at the mercy of local police officials, censorship and other changes destructive of liberty. And "the insidious forces that, producing inequality, destroy liberty" still remain free to continue their pernicious work. The situation does not permit of temporizing. When the progressive forces come together again in December they should not hesitate to demand clearly and unquivocally that the people "must have liberty to avail themselves of the opportunities and means of life; they must stand on equal terms with reference to the bounty of nature." The means to this end is the single tax. If any so-called progressive will not co-operate in such a demand let him go elsewhere. He is an enemy of liberty though he may not be aware of it. It will be useless to rely on halfway measures.

A set of Henry George's works is to be presented to the high school library of Wilmington, Delaware, by the Single Taxers of that city.

CAPITAL AND LAND

The Utica, New York, City National Bank furnishes a definition of capital in an advertisement. It says:

Capital is simply the product of people in the past who didn't consume all they produced, but put by part of it and turned it into instruments for further production.

For some reason or other this particular advertisement is headed, "Of Interest to Socialists," but that is no reason why others should not be interested. The Socialists will probably save any one else the trouble of informing the City National Bank that one possible reason why the producers did not consume their product is because non-producers absorbed so much of it. But there are some facts in connection with capital that the Socialists will, perhaps, neglect to make clear.

It is true that capital is a labor product used in further production. Being this, it follows that land is not capital, and since land is not capital, the bank's argument, evidently designed to show the justice of private ownership of capital, does not apply to land. Not only that, but it follows that since capital is so desirable and its ownership by those who produce it so just, private ownership of land must be undesirable and unjust, since those who own no land cannot become producers without the consent of landowners. Probably the bank had no intention of furnishing the basis for an argument of this kind, but it has nevertheless done so. One cannot proclaim one economic truth without risk of disclosing others.

The bank is not altogether accurate in defining capital as the product of people "in the past," if by that it means the remote past. Very little capital is in use today that was not produced during the past few years. While there are a few buildings a hundred years old or more, these would not be in existence but for constant labor in keeping them in repair, so even they are practically the product of recent labor. As to capital in the form of machinery, most of that in use has been produced during the past ten years, and very little is older than twenty years. Practically all of it will be displaced during the next twenty years. It will be produced by workers with brain and with muscle, but will probably be owned by non-producers, unless land monopoly and other legalized methods of getting without earning shall be abolished. Let us hope that the bank will devote some attention to this phase of the subject in a future advertisement.

CORRECTION

In the January issue an error was made in the name of the single tax architect of Canberra. His name is Walter Burley Griffin, not as published, Edwin Burley Griffin.

I confess I dream of the day when an English statesman shall arise with a heart too large for England; having courage in the face of his countrymen to assert of some suggested policy,—"This is good for your trade; this is necessary for your domination; but it will vex a people hard by; it will hurt a people farther off; it will profit nothing to the general humanity, therefore, away with it!—it is not good for you or for me." When a British minister dares speak so, and when a British public applauds him speaking, then shall the nation be glorious, and her praise, instead of exploding from within, from loud civic mouths, come to her from without, as all worthy praise must, from the alliances she has fostered and the populations she has saved.—Elizabeth Barrett Browning.

NEWS AND COMMENT

The Rhode Island Tax Reform Association, at its annual meeting on January 26, re-elected ex-Governor L. F. C. Garvin as president. Willis H. White was chosen vice-president; John T. Giddings, secretary; Jeremiah H. Sweeney, corresponding secretary, and Louis A. Bassinet, treasurer.

The Chamber of Commerce of Conshohocken, Pa., has passed resolutions asking extension of the Pittsburgh tax system to third class cities, of which Conshohocken is one. This system provides for gradual reduction of the tax rate on buildings until it will be but one-half the rate on land valuse. Scranton, which already has the Pittsburgh system, has asked for permissive legislation to exempt new dwellings entirely.

A press dispatch in the Philadelphia North American of January 22 announces a movement in Schuylkill county, the heart of the anthracite region, for an increase in assessment of land values. Minersville has increased assessments to a 100 per cent valuation. If followed throughout the county this process would make the total valuation $1,000,000,000. At present it is but $100,000,000. In many districts the coal companies are paying taxes on but one per cent of actual value. Is it any wonder that coal deposits are withheld from use on speculation, that miners are out of work and underpaid and that consumers are being mulcted through exorbitant prices?

Again the prospect of a general coal strike confronts the nation. It it comes about, the press may be depended on to put all the blame on the miners, and say that these should allow the public to pass on their grievances while they continue at work. After work has been resumed the press will have nothing more to say about grievances and the public will forget them. This has happened time and again. The press never takes note of the fact that owners of mining lands continually withhold much of it from use regardless of public interest. And the miners themselves fail to see that so long as the mine owners can withhold natural resources from use they must struggle hard to get even a fraction of a square deal. If it is a good thing that natural resources be monopolized, then strikes, scarcity, low wages and industrial depressions must also be good things. If the latter are all evils, then the institution that causes them must also be evil. Those who object to one and tolerate the other are inconsistent.

Starvation in West Virginia! Calls for aid for families of men willing to work in a state teeming with rich natural resources! Why? For the most natural reason in the word. The rich natural resources are privately owned. The owners insist on certain terms which the workers (right or wrongly is immaterial) regard as unfair. Landless men must depend on the permission of others to work. They are denied this permission in West Virginia. Consequently the land lies idle and the workers and their families starve. The remedy? Make it unprofitable to withhold valuable land from use. If a landowner cannot get workers to produce on his terms—be their reason what it may—let him change his terms or let go his hold on nature's bounties. How make him do it? Take the entire rental value of land, aside from improvement values, for public use. Abolish all taxes on labor and its products. Until then there will be poverty and involuntary unemployment in the midst of unused opportunities.

The state of Maryland is being requested to pay $700,000 for a value it has itself created by expenditure of several millions on improvement of the roads. Many years ago, in the days of mud roads and horse-drawn vehicles, the Pennsylvania railroad had a white elephant on its hands in the form of a wooden bridge two miles long over the Susquehanna river, between Havre de Grace and Perryville, Md. It tried to unload on the town of Havre de Grace but failed. So it presented it, free of charge, to a citizen, who formed the Havre de Grace and Perryville Bridge Co., and turned the property over to it practically gratis. Then the state of Maryland built a magnificent system of state roads. Now all automobile traffic between Washington and New York must use this bridge and pay heavy toll. The state wants to free the autoists from this burden, but is confronted by the demand for $700,000 unearned increment. So wedded are the legislators to the doctrine that such demands are proper that there is good prospect of approval of the predatory demand. Some faint opposition comes from the Baltimore Sun, but since that paper is heartily in favor of private appropriation of unearned increment in other forms of land values, its opposition in this case is badly handicapped.

The sales tax, which reactionary Senators and Congressmen are urging as a sure cure for financial troubles, is proving a disappointment in Canada. Canada began with a rate of one-half per cent two years ago. This was increased at the end of the first year to one and a half per cent and the government "experts" figured it would bring in $100,000,000 in revenue. In eight months it has only brought in $45,000,000, and will probably bring no more than $60,000,000 for the whole year, thus leaving a deficit of $40,000,000 to be raised by taxing labor some other way, unless the government becomes enlightened enough to tax land values.

The National Security League seems to have turned aside from its advocacy of greater armaments and peace time conscription to study of the cost of government. The change is for the better and deserves commendation. Let us hope the League will have no relapse. The Bulletin has been favored with one of its leaflets containing comparisons of expenses in various cities and a promise to perform a similar service for the federal governmental departments. Having progressed so far from a former vicious program perhaps the League will eventually get far enough along to realize that the manner in which governmental revenue is raised is an even more important matter than the manner in which it is spent. The wisest expenditure of public funds cannot atone for an unfair method of acquiring them. The most wasteful and foolish expenditure is not as great an evil as an unjust revenue system.

A statesman may do much for commerce, most by leaving it alone.—Addison.

ONE WAY TO HELP

They say that among certain Arab tribes a man will not tread upon a piece of waste paper lest there should be written upon it some message of Allah. We confess to much the same reverence for every printed page of the gospel of the land for the people. Measured by the self-sacrifices, the labor, the devotion, the faith that has made these messengers of the good tidings for which the world waits, or measured by the bitter need of today and the great hope of tomorrow, these ink marks upon paper are very, very precious.

In the course of our work there have accumulated thousands of extra sheets, Bulletins, Press Bureau broadsides and the like, which ought to be sent broadcast to do their part in the making of the future. It makes no difference that some of them are old as news items. Every one of them is new with the lesson civilization has yet to learn if it is to escape the destruction to which it is hurrying.

We will send these without cost to any one who is willing to give them out or leave them where they may be picked up and read,—only a little thing to do to have part in the greatest work in the world.

FOR ONE DOLLAR

We will send you, postage paid, two volumes in cloth by Henry George, "Progress and Poverty" and "Social Problems," or five standard single tax books: "A Perplexed Philosopher," by Henry George; "The Problem of the Unemployed," by H. F. Ring; "My Neighbor's Landmark," by Fred. Verinder; "The Story of My Dictatorship," or twelve single tax pamphlets, including two of the most brilliant discourses of Henry George, "The Crime of Poverty" and "Moses."

The complete works of Henry George, in ten vol., cloth, $7.00. National Single Tax League, Wilmington, Del.

WILL SENATOR SMOOT REPLY?

Although the principle of Senator Smoot's sales-tax has been indorsed by the United States Chamber of Commerce after a referendum to its members, its practicability is exceedingly controversial. In many cases, it is not easy to decide who are manufacturers and who are not. Several independent manufacturers contribute to the completed product in numerous instances. If each pays the tax, we have double, and so unjust, taxation. If the last man in the series pays the whole tax, all who went before are enabled to shift their burden to his shoulders.

Both in its assessment and in its collection the tax on bank clearings already dscussed in these columns appears to offer many advantages over Senator Smoot's six taxes. And if he is really going in for simplicity, why does he not bring forward the sweet simplicity of the undodgable and entirely equitable single tax on land values?—Dearborn Independent, Oct. 1.

Nothing is so hard for those who abound in riches as to conceive how others can be in want.—Swift.

If Europe should ever be ruined, it will be by its warriors.—Montesquieu.

"Honesty and patriotism are weighted, and unscrupulousness commands success."

A SUGGESTION

How can Congress be induced to take the first step toward single tax? Nothing else is worth while.

I answer: Let us unite in a demand for the enactment of a law making it unlawful to hold out of use deposits of coal and oil, imposing an adequate annual penalty, providing for forfeiture of title for failure to pay such penalty, and granting free access to forfeited deposits to any who undertake to produce.

Let each Single Taxer sign this demand, and **get others to sign it.** That last is the essential thing. Don't talk single tax, but tell them that the effect of such a law would cut the price to less than one-third what it now is. They want **cheaper fuel.** Tell farmers, and all other consumers, that such a law would do more to reduce **the prices of all they buy** (the only way they can get relief) than all the other alleged means of relief ever demanded in their behalf. Tell miners that this would bring about the mining of at least 30 per cent more coal. Tell railroaders that it is the only way to get lower freight and passenger tariffs without reducing wages. Tell soldiers it is the only way to get a bonus without bringing disaster. And now **you** think out some other equally important things it would do. As a first step it is plenty big.

At least 10,000 in each Congressional district will gladly sign each demand—without argument. A tenth of that would induce a majority in each House to pass the bill, and the President would surely sign it; and if the Supreme Court dared to declare it unconstitutional, the organization would have power enough to eliminate the inhibition from the Constitution.

I have a plan to induce workers to do all the work necessary.

I submit this with a great deal of curiosity as to what you and the rest think of it as a **practical** proposition.

C. B. HEMINGWAY,
908 I St., N. W., Washington, D. C.

THE LOGICAL CONCLUSION.

An agitation has been started to make all bonds taxable by an amendment to the Constitution. This, it is said, will broaden the basis of taxation. I suggest that this amendment of the "Progressives" be so drawn as not to need further amending. For instance, every home owner should be compelled to incorporate and issue stock to himself or others to the full value of his property. Also to issue bonds to the full value of his property. We would thereby increase our taxables threefold. It might be possible that by prohibiting foreclosure of existing mortgages we could make four taxable propertes in many instances where there now is but one.

The "progressive' 'idea of this comes into view when one party owns the home, another the stock, a third the bond, and a fourth the mortgage, if any. No owner would stand for being taxed four times on his home, but none of the four owners could object to being taxed once. And, of course, owners who insisted on holding all; the home, the stock, the bond and the mortgage could not complain of being taxed once on each of their "properties."—All's Well.

When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied — Henry George

The BULLETIN of the NATIONAL SINGLE TAX LEAGUE

S. DANZIGER, *Editor*

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"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

CALIFORNIA

The campaign to put the single tax amendment on the ballot and work for its adoption this fall continues. The Great Adventure League, with headquarters at 211 Charleston Bldg., 251 Kearney St., San Francisco, has issued an urgent appeal backed by strong resolutions. These resolutions give an account of the misery and poverty prevailing throughout California and end as follows:

RESOLVED, That the Great Adventure believes that to abandon the cause of Henry George now would be a betrayal of trust; that if the Prophet of San Francisco were alive today he would be first to raise the banner of emancipation anew, never resting until the Creator's rich storehouse, the Earth, had been restored to the disinherited.

RESOLVED, That the Great Adventure League, believing in the righteousness of its cause and the timeliness of its appeal, will make every sacrifice to heed the cry of the needy, the jobless thousands, the hungry women and children and will not abandon them so long as it can offer a cure for the curse that encompasses them.

RESOLVED, That we appeal to the country to support us in this endeavor that we may wage a triumphant campaign in California immediately.

WILLIAM L. ROSS, Pres.; A. H. SANBORN, E. BACKUS, DR. HENRY F. DESSAU, WM. D. HOFFMAN, GEORGE CARTWRIGHT, ANNA H. ROSS, DR. H. WAHLE, W. B. LOWENSTEIN, JOHN CAIRNS, Executive Committee.

The petitions are printed and a letter will be sent out to the workers throughout the state early in April urging those favoring the Single Tax Amendment to do all they can to get signatures to the petition.

The business depression makes it much more difficult now to get money than it was the last two campaigns, so that it will be necessary to get more volunteer work this year.

Nearly fifty thousand single tax pamphlets and books have been distributed in the Bay District during the past nine months. Over three hundred books were sold. The pamphlets were given out free at offices, apartment houses and at meetings.

Some of the police are quite complimentary in San Francisco. They are taking us seriously. At least somebody is; because Henry Warfield has been arrested several times while making speeches on the streets. Usually the trumped-up charge is, "Breach of the Peace," or some similar charge.

I have spoken at most of the meetings with Warfield, but I have not been interfered with.

Mr. Warfield has defended his right to free speech several times in the courts here during the past few years and has always won. I am to appear at court with him next week.

The automobile that we speak from is decorated with flags and single tax signs. Perhaps some of the police think we are dangerous to polite society. Warfield has courage and he will not surrender his rights as a citizen without making a fight.

Several letters for and against the single tax have appeared in the San Francisco "Daily News" recently. The News is a Scripps paper. The other newspapers are closed to single tax letters as a rule.

WM. L. ROSS.

"Association in equality is the law of progress."—Henry George.

MISSISSIPPI IN LINE

I beg to call attention to reasons why the single tax can be more easily and quickly established in Mississippi than any other state.

The total vote is about one hundred and fifty thousand, all white people; at about the center, the state is geographically divided north and south, and the majority of the total vote reside in the eastern part, which is hilly and poor; this majority is composed of white Americans, who are mostly small farm owners and tenants. Through a liberal and extensive public school system, and hot political factional fights for the past thirty years, these people have become enlightened, with respect to their inherent rights, above the rural people of any other state in the union, and they constitute the democracy of this one. The largest city, Meridian, twenty-three thousand, a railroad center and manufacturing place, is in the eastern part. We already have a practicable

initiative measure, requiring only seven thousand five hundred signatures; all parts of the state can be reached by both railroads and good roads; the state is cursed with land monopoly, the people are in bad shape financially, and they are ripe and ready for the remedy.

I believe that a successful single tax campaign could be made, though limited to the eastern part of the state.

All that is lacking is the finances.

E. W. WALTHALL.

A TEXAS CAMPAIGN

The secretary of the Single Tax League of Texas, our hard-working and hard-hitting Wm. A. Black, is a candidate for the State Senate. He has been twice elected to the House from this county by large majorities. It is important that he now be elected to the upper branch.

The Single Tax League of Texas has made but few appeals to the Single Taxers of the country at large. We have had some generous help from a few outside the state, but on the whole the work has been carried on by the unfaltering work of our secretary, Wm. A. Black, with the inadequate support.

Black has given all his time for seven years to single tax work in this state at great personal sacrifice. The income of the league is insufficient out of which to pay the necessary campaign expenses. It will cost at least $400 to cover the district of six counties. I believe you will appreciate the opportunity to chip in on this fund. Black's political strength is the most important single asset of the Single Tax League work. We ought to be absolutely sure of his election this year as it means a big forward step and a part of our plans for a state-wide campaign in 1921.

E. G. LE STOURGEON,
San Antonio, Texas.

A PROGRESSIVE CALL

A call to action has been issued by the committee formed at the Chicago progressive conference of February 21. Of this committee, William H. Johnston is president: Warren H. Stone is treasurer, and Frederic C. Howe is secretary. That alone indicates business. Mr. Johnston, as leader of the machinists' national organization, has helped to make it one of the truly progressive labor bodies. Mr. Stone has performed a similar service with the locomotive engineers, at one time one of the most conservative of labor organizations. Fred Howe needs no introduction to Single Taxers. The committee does not urge formation of a new party, holding that it should await developments, but it does urge political action among individual states. Its own functions will be to aid and co-operate with local bodies, not to direct or control them. It urges the calling of state conferences to which it says the progressive farmer and labor organizations "should invite delegates from the Socialist party, the Farmer-Labor party, the Non-Partisan League, the Committee of Forty-Eight, the Co-operative Organizations, Single Taxers and other progressive groups and progressive individuals within the community." It further declares that "in many states the best results will be secured by nominating genuine progressives in the primaries of the dominant parties." Undoubtedly this is sound advice. It urges further "the withdrawal of competing liberal candidates from the field." That is a self-evident necessity. The Committee has established headquarters at the Machinists' Building in Washington.

TAXATION AND COAL MONOPOLY

The striking coal miners should study the series of articles on taxation of coal lands in the anthracite region by F. C. Reese, now running in the Pottsville, Pa., Republican. Mr. Reese is handling the question without gloves. As a result of his efforts and disclosures, valuation of coal lands, hitherto absurdly low, has been increased in Lackawanna and Luzerne counties, but is still kept down in Schuylkill county. Moreover, where valuation has been raised, the increase is by no means what it ought to be. In Schuylkill county, containing six times the amount of coal of the other two counties combined, the coal lands are assessed at but $53,000,000, while in Lackawanna the assessment is $68,000,000, and in Luzerne, $201,000,000. That this encourages monopoly, barring of labor from employment, low production, high prices and low wages is obvious enough to Single Taxers and ought to be obvious to the strikers and the general public. Some lesser evils of local significance are, however, clear to residents of these counties. The ordinary property owner, who is assessed at about one-third of his true value, is able to see that his taxes are higher than they should be because the coal company with land worth from $35,000 an acre upwards is assessed at but $1,000 and, in some cases, not assessed at all. All the people can see that the resulting run down condition of the public treasury is causing neglect of the public roads and keeping at a low ebb the services which an efficient local government should be performing.

The amount of rich coal lands entirely untaxed does not seem to be definitely known, but is evidently considerable. The article in The Republican of Jan. 28 tells of a "great mass of coal lands not on books." There are tracts of from 50 to 400 acres in the Mahanoy valley which may be worth as much as $40,000 an acre. These unassessed and untaxed tracts, properly assessed, would equal the entire present assessed valuation of Schuylkill county. Near the town of New Philadelphia, 934 acres of "practically virgin coal area," worth about $15,000,000, are assessed at but $500,000. In Palo Alto a bed of coal 209 feet thick, one and three-fifths miles in length and 1,000 feet deep is assessed as barren land at but one per cent of its true value. The real value of the coal lands of Schuylkill county, assessed at $53,000,000, Mr. Reese figures and produces evidence, is at least two billions. The entire value of the holdings of the Reading in the whole anthracite region is about $15,000,000,000.

Favoritism is shown the coal corporations not only on their coal properties. In Palo Alto the Reading Co. owns property on the north side of Bacon street for the entire length of the town, and pays no taxes whatever. Property across the street owned by individuals is taxed. But the Reading is not the only beneficiary. In fact, Palo Alto seems to be a monopolist's paradise. Another coal corporation owns a large proportion of alternate lots of the town. Individually owned properties are assessed by the foot, but this corpor-

ation's holdings, next door to the individuals' are assessed by the acre. Thus the individual holder pays from 10 to 50 times the amount paid by the corporation.

The state of affairs shown is appalling. Yet, for corporations enjoying such enormous privileges the innocent "public" is asked to turn against the striking miners and uphold legislation designed to force unwilling men to remain at work. Mr. Reese's articles deserve wide reproduction, and the Pottsville Republican is performing a splendid public service in publishing them. That no attention is being given them by the metropolitan press indicates who controls the news columns. Articles showing something to the discredit of organized labor or of some radical agitator, though about one-half of one per cent as important, would have been reproduced under flaring headlines from end to end of the country.

If the Republican's agitation should bear fruit in assessment of coal lands at 100 per cent valuation there will be no more strikes in the anthracite region and the mines will run full time six days in the week and 52 weeks in the year. The corporations will not be able to bear the expense of withholding them from use.

NEWS AND COMMENT

Oliver Erickson, Seattle's single tax councilman, has forced submission to the electorate of a proposition to reduce street railway fares from ten cents to three. Since street railways in Seattle are municipally owned, the proposition means that any resulting deficit will be met by a tax levy falling principally on vacant lots. The city bought the street railway as a wartime measure, paying an exorbitant price, $15,000,000. This in turn brought the ten-cent fare. In other words, a high tax was put on car riders so that the city might retain the government shipyards and keep up land values without squeezing the water out of street railway stock. Incidentally an unfavorable object lesson in municipal ownership was also provided. Now Erickson moves to put the cost where it belongs. There is the usual cry of "confiscation" in opposition and the usual misrepresentation about the "small home owner." Erickson points out that the small home owner now bears a heavy tax burden from which he would be relieved while Seattle's lots, two-thirds of which are held vacant by speculators, pay but little. The vote will be taken on May 1st.

Ernest B. Gaston, founder of Fairhope and editor of the Fairhope Courier, declined the nomination offered him for the Alabama Legislature holding, probably correctly, that there is more important work to be done elsewhere. He has consented, however, to attend the Alabama Democratic State Convention as a delegate from Baldwin county. Some of the delegates will thus, for the first time in their lives perhaps, hear some democratic doctrine.

It is humiliating, but the truth must be told. The Fiji Islands are forging ahead of the United States. The town of Suva in this former center of cannibalism, profiting by the experience of Australian municipalities, has decided to place all local taxes on land values alone. The account of this action given by the Sydney Telegraph and reproduced in the Toronto Square Deal tells that the valuation has just been completed. The total land value of Suva is found to be 564,522 pounds, but of this 122,453 pounds is government property, leaving an assessable value of 442,069 pounds. The tax rate is 9⅛ pence on the pound, considerably over 3 per cent if the assessment has been properly made. That is a very good beginning, much better than has been done elsewhere. There are 1,500 landowners in Suva, of whom one-third are Europeans. What city in the United States will be the first to catch up with Suva?

A bill for nationalization of the land of England has been introduced in Parliament by Walter Smith, a Labor member. The report does not say by what means Mr. Smith's bill provides for the nationalization.

Michael Collins, head of the provisional government of the Irish Free State, declares in an article in the Baltimore Sun of April 2, that the new government intends to restore the land to the people on the principle of the ancient tenure wherein the chief of the clan held the land in trust for all. He further states that capital will not be allowed to become monopoly, but must perform its proper function as an aid to production. However, many another government has started in with fair promises. None has yet produced performance. Should Collins's words turn out to be true, then Ireland will lead the world.

"We contend that society best holds together when equal opportunity is accorded all men to the natural resources of the planet."

So states the Rotary Club's code of ethics. How can all men have equal opportunity to natural resources when these resources are the private property of some? How can the holders of titles be prevented from holding out of use the resources that others want to use? One way that would prevent withholding from use and thus give all men equal opportunity is to take the entire rental value of land, exclusive of improvements, for public use. That is the single tax way. What action are the Rotary Clubs taking to bring it about and thus put their own code of ethics into actual practice?

ORTHODOX ECONOMIC IGNORANCE.

If some one should start a school to teach economic truth to the class most in need of light on that subject he would have to include a number of professors of political economy therein. Among these professors would certainly be Dr. Richard T. Ely, of Wisconsin, who, for some mysterious reason, holds the position of "Director of the Institute for Land Economics." Dr. Ely's fitness for such a position may be judged by an article partly quoted from the Realtors Information Service for March. Therein he is quoted as saying that "our land policies, including the taxation of land, should be framed with reference to keeping poor land out of use on the one hand, and on the other —and that is saying the same thing—so as to avoid bringing land prematurely into use." He finds further that most of the good land is already in use and urges that labor bear all further increase in public expenditures.

Evidently Professor Ely has not learned that in order to keep poor land out of use good land must be kept open to use. Any one with the

knowledge of human nature that an economist ought to have would know that men do not use poor land unless they are debarred from good land. Furthermore, if it should be true, as he claims, that most of the good land is already in use, then it must be true that all land is very much overvalued, and those who are paying for poor land must be paying extortionate prices. He will realize this when he recalls—what an economist should not have forgotten—that the price of land is, or ought to be, an indication of its desirablity. In his travels about Madison he has undoubtedly seen some vacant lots held at prices which indicate that the owner would have one believe considerable value can be obtained by the one who makes use of them. Are we to understand that Professor Ely also holds that in all or nearly all such cases the realtors trying to sell are trying to swindle the purchasers? That is the logical deduction from his claim that all good land has been taken. A further deduction is that the United States with a population of but 33 to the square mile has less good land, is far poorer in natural resources than European countries which have populations of from 100 to 700 to the square mile, with good land still unused. All talk about the United States being so rich a country, with such great natural resources must, if Dr. Ely is correct, be wrong. It is not nearly so rich in natural resources as, say Belgium, Norway, England, Scotland, or the Isle of Jersey. In other words, Professor Ely bases his argument upon an absurdity.

The Realtors paper says, "Dr. Ely shows that heavy taxation forces owners of land in or near a growing town to hasten building and thus perhaps glut the market for buildings." From the speculators' point of view that may be a bad thing, but since when does political economy teach that the speculators' interest is more worthy of consideration than the public interest? Moreover, how can heavy taxation force land into use unless the land has some value and, having value —which means that some one is in want of what it can supply—how can supplying of that want cause a glut? To be sure the professor does not say for sure that it would cause a glut. The Realtors paper credits him with a "perhaps." That means that while he is not sure there would be a glut, while he holds it possible there may be public need of all the houses that could be built on such land, still the possibility of a glut is sufficient cause for denying houses to people. Evidently the only use that wealth producers are, according to the Ely brand of economics, is to furnish profits to land speculators.

His argument in favor of taxing labor values instead of land values follows logically enough. There is no need to tell him that the result would be discouragement of industry and robbery of labor. If industry cannot be encouraged without depriving land speculators of their profits, or if labor cannot escape robbery without a similar operation, then industry must be discouraged and labor robbed. When the professor argues that labor be taxed in order to "get into the public treasury a portion of social gains that result from doing various things"—meaning governmental services—he displays economic ignorance again. Otherwise he would know that governmental services increase land values. He knows, or ought to know, that improvement of government in Madison in any way makes Madison a better place to live in and increases Madison land values. It does not increase the value of Madison merchandise or boost wages in Madison. It does increase rents and land prices. Any one of Professor Ely's realtor clients will tell him that. One cannot put the value of social gains in the public treasury by taxing things that these gains have not made more valuable. We must tax what they have increased in value, and that is land value only.

A good reliable elementary work on political economy should be presented to Dr. Ely with a recommendation that he acquaint himself with that subject.

AGREES WITH MR. HEMINGWAY

I have just read the suggestion of C. B. Hemingway, and think his idea is probably the most practical I have seen for a long time.

I would like to see it carried out. I think Congress should be flooded with signatures.

"Let's go."

R. G. SCOTT.

DISAGREES WITH MR. HEMINGWAY.

The proposal by C. B. Hemingway to put a penalty on deposits of coal and oil, is contrary to single tax principles. He would grant "free access to forfeited deposits to any who would undertake to produce." Such users would have all the advantages of the present land monopolist. Single tax would collect the value of the advantage for public use.

C. F. HUNT.

FOR ONE DOLLAR

We will send you, postage paid, two volumes in cloth by Henry George, "Progress and Poverty" and "Social Problems," or five standard single tax books: "The Problem of the Unemployed," by H. F. Ring; "My Neighbor's Landmark," by Fred. Verinder; "The Story of My Dictatorship," or twelve single tax pamphlets, including two of the most brilliant discourses of Henry George, "The Crime of Poverty" and "Moses."

The complete works of Henry George, in ten vol., cloth, $7.00. National Single Tax League, Wilmington, Del.

There are also on hand a few paper covered issues which have been damaged on the outside, but are as good as ever for reading matter. We will give copies of these to anyone willing to make use of them.

PUBLICS FOR SALE

A set of The Public from the first issue in 1898 until the end of 1916 is offered for sale. The first volumes are very rare and command large premiums. The owner has fixed prices as follows: Volume 1 and 2, loose bound, $10 each; volumes 3 and 4, loose bound, $5 each; other volumes from No. 5 to 19, all cloth bound except 19, the last to be issued from Chicago, $2 each. Address National Single Tax Legaue, Wilmington, Delaware.

"Unless its foundations be laid in justice the social structure cannot stand."—Henry George.

"Justice the aim; taxation the means."—Henry George.

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When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied
Henry George

The BULLETIN of the NATIONAL SINGLE TAX LEAGUE

Price $1.00 a year

S. DANZIGER, *Editor*

Entered at Post Office at Wilmington, Delaware, as second class matter

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Volume VI | *Wilmington, Del. R. F. D. No. 2* MAY—JUNE—1922 | *Number* 4

"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

OUR EXCUSE FOR TARDINESS

Delays in issue of The Bulletin are due to financial deficits. When the United States Treasury encounters a situation of that kind it can meet it by issuing certificates and then request Congress to confiscate a little more of the earnings of labor. The Single Tax League does not do business that way. It uses for its purpose such funds only as justly belong to it. These are funds voluntarily contributed or pledged. Some loans have been accepted from friends willing to take chances on repayment. In addition confidence in some unpaid pledges has led to indebtedness to the printer, a good Single Taxer, remarkably indulgent and good natured, whose limit we have not yet been able to discover. But the single tax being founded on justice, the National Single Tax League will not be so unfair as to take advantage of good nature. Although this issue of The Bulletin could have been printed one month ago, the printer being ready and willing to go ahead regardless of prospect of payment, we held it to be more in line with common fairness to wait until we could do so without increasing the outstanding bill of several hundred dollars. That explains the delay. The explanation may affect our rating in Dun and Bradstreet, but that cannot be helped. Some one must set an example to the United States Government in frank accounting of the financial situation, and no one is more competent than the National Single Tax League. Some one must make clear that the proper way to defray expenses is through revenue that justly belongs to one and not through confiscation of what does not. Single Taxers constitute the only group who know how that principle can be carried out. If the National Single Tax League had as valid a claim as the United States Government on such a fund as the rental value of land it would have neither debt nor deficit, would dispense with all requests for contributions, and there would be no delay or interruption in its work. But since such is not the case, since we must act in accordance with conditions as we find them, since the single tax mission remains yet unperformed we must keep on urging Single Taxers to give—not "until it hurts"—but until it helps humanity. There will be no collection, but those who wish may send checks, money orders or cash in registered letter to The National Single Tax League, R. F. D., No. 2, Wilmington, Delaware.

CALIFORNIA CAMPAIGN POSTPONED

California Single Taxers have decided to put no measure on the ballot this year. Instead, the leaders of the Great Adventure organization will help the campaign in Oregon, where the amendment of 1920 will again be voted on. Will Ross and Mrs. Ross have gone to Portland to offer their services.

A leaflet on the situation issued by Stoughton Cooley, manager of the Los Angeles Single Tax League, gives the viewpoint of that organization. Mr. Cooley states that the League "has decided to devote its whole energy to a campaign of organized education and preparation, before again resorting to the ballot." He holds that voters do not become familiar with a subject merely through putting it on the ballot and accompanying it with a brief explanation in a public document. Until voters become interested in the single tax, he says, "they are quite willing to accept our opponents' statements." He believes that to emphasize the land question tends to prejudice the uninformed public. "Perhaps one per cent of the people are thinking and talking land reform," he argues. "One hundred per cent are thinking and talking taxation. To the public at large ours should not be made a land question at all, but a tax question. Establish just taxation and the land question will automatically adjust itself."

Tax Facts, a monthly publication under Mr. Cooley's editorship, has been started by the Los Angeles Single Tax League. It presents ably the fiscal side of the question in accordance with the plan outlined in the League leaflet. The place of publication is 428 American Bldg., Los Angeles. The subscription price is 50 cents.

The Anti-Single Tax League is again at work to place on the ballot its rejected amendment of two years ago in a somewhat modified form. This alone may be expected to stimulate discussion of

the single tax. If this organization believed in its own doctrine it would not now be engaged in such work. Two years ago it placed on the ballot a proposal prohibiting resubmission for many years of a measure that had once been submitted and defeated. Since this very thing happened to its own measure, which was rejected by 125,000 majority, its resubmission now indicates insincerity which the leaders should be called upon to explain.

THE PROPOSED DAILY

Ben Salmon has been compelled by financial difficulties to postpone the launching of his proposed single tax daily, The Standard. Through some legalistic hairsplitting the guessing contest he had announced was prohibited at the eleventh hour by the Post Office Department. Consequently all money spent in advertising and for other work, a very considerable amount, was lost. Mr. Salmon writes that all subscriptions received on account of the contest have been returned, and all others who do not wish to wait may have theirs remitted on request. He states further that the project will be resumed as soon as conditions warrant. His present address is 840 Lakeside Place, Chicago.

WHERE TO APPLY THRIFT

Thrift campaigns are with us once more. Editorial and advertising columns contain advice to wage-earners telling the advantage of saving and the dangers that threaten the spendthrift. But would not these advisers howl if their advice were taken seriously? Would they not object most strenuously if the American people should decide to stop their worst habits of waste and extravagance? Suppose the people should wake up to the fact that it is sinful waste and extravagance to permit private individuals to appropriate social values. Suppose they should see that they can save all that they now pay in taxes on labor if they were to take land values for public use? That would be putting a stop to extravagance and would be a splendid example of thrift. To apply that idea would result in more saving. More opportunities would be opened to labor, there would be more wealth with which to practice thrift, commodities would be cheaper and consumers would save money without stinting purchases. There would be an end of unemployment and workers would have more wages to save. The vast amounts taken in excessive charges by predatory monopolies would remain in the pockets of the people. But do the organizers of thrift campaigns want their teachings applied in this way?

A PUBLIC OFFER

A set of The Public from the first issue in 1898 until the end of 1916 is offered for sale. The set is in effect a compact record of all events of importance during that period, together with comment thereon from a fundamental point of view. In addition there is a vast amount of splendid contributed matter, much of which has not appeared in any other publication. The set will be sold either as a whole or in single volumes. Address National Single Tax League, Wilmington, Del.

To mortal men great loads allotted be,
But of all packs no pack like poverty.
—Herrick.

NEWS AND COMMENT

Capitol Heights, Maryland, the Washington suburb which raises local revenue through land value taxation only, has elected to the mayoralty Mr. George Finger, a strong advocate of the system. The new mayor is a brother of Charles J. Finger, the editor and proprietor of All's Well, the worthy successor of Reedy's Mirror.

The constitutionality of the federal tax of ten per cent on state currency seems to be made very doubtful by the recent Supreme Court decision, setting aside the federal tax on child labor products. The court holds the latter unconstitutional because it was not levied for revenue but for an ulterior purpose, abolition of child labor. Since the same is true of the currency tax—to say nothing of protective tariffs—it appears that, unless the court holds that it makes a difference whose ox is gored, the same conclusion applies.

Advocates of the Fordney-McCumber bill "to keep wages high" may find it hard to explain the advocacy of such a measure by an administration endeavoring to depress wages of railroad men and men producing railroad supplies. Furthermore if protectionists believe that free trade reduces wages and think wages too high in railroad supply plants, who do they not insist on free trade in steel rails, locomotives and other railroad needs, together with free trade in all material required for their manufacture?

The Texas State Single Tax League has from time to time to time, during the past six years, issued a paper entitled "Common Sense." It now proposes a plan to make the paper a monthly periodical and distribute 10,000 copies throughout the state. William A. Black of San Antonio, secretary of the League and member of the Legislature, is the editor.

The New York Legislature has extended for one year, or until April, 1923, the period within which new dwellings may be erected entitled to the ten-year exemption from taxation. The law has stimulated building tremendously. Real estate columns of New York papers contain many advertisements of new houses calling attention to the tax exempt feature. The Legislature has also allowed insurance companies to invest a larger percentage of funds in buildings. The Metropolitan Company at once announced plans for apartment houses at a rental of $9 a room, a figure that would be considered low in cities much smaller than New York.

The Supreme Court of New Jersey has declared unconstitutional the new dwelling exemption law in that state. The court reasoned that the law discriminated unfairly between old and new buildings. The court's reasoning is clearly correct, although it ought to lead to a different conclusion. Instead of restoring the tax on new buildings, it should lead to exemption of old ones. That, however, is the business of the Legislature. The decision practically means that if New Jersey wishes to keep up with New York, since it cannot enact as narrow a law, it must go much further and exempt all buildings. If it has that result, there will be no cause to regret it.

"Work, Produce. Prosperity is just around the corner" is the cheering tidings we get from the

Rotary Clubs. If "Prosperity is just around the corner" what can there be around there to prove so attractive? What is "prosperity" doing there? Who made it go there? As to the advice to "work, produce," there are several million unemployed eager to follow it, but are being prevented by the land speculators and by a tax system which levies heavy fines on work and production. What are the Rotary Clubs doing to remove these obstacles? If they went to work themselves at this job "prosperity" would return permanently.

Here is something in the way of a promise, given by a responsible government official more than four years ago to a group of workmen:

"So splendid has been your spirit that we must see if a more complete form of economic justice cannot be given to you after the war."

This was said by the then Secretary of the Interior, Franklin K. Lane, in an address to workers of the Midvale Steel Co. Does any one recall the name of any person in high position, since the war, who has tried to bring out "a more complete form of economic justice?" What is the name of the prospective candidate of any great party who intends to run on such an issue?

A correspondent wants to know if the application of the single tax to coal lands would not make coal so cheap as to cause waste and exhaustion of the supply. That happens to have been the argument used by George H. Cushing in behalf of the coal monopolists. It is true that the single tax would cheapen coal. That being the case, we can afford to take chances on waste and exhaustion. It is not difficult to produce facts to show that the fear of such results is groundless, but it is not worth while. If we keep on burning coal, be we ever so economical, a time must come when all will be consumed. Strict economy may make the supply last until beginning of the next glacial period while a wasteful policy may exhaust it all one or two thousand years sooner. So whether we be wasteful or otherwise, a generation will arise some time in the very distant future which will have to get along without a coal supply. The world may as well adopt itself to such a situation, if it must, a thousand years hence as ten thousand or fifty thousand years from now. That will be the problem for the people of the time. We have our own problems to solve. It would be folly to reject the correct solution for fear of hastening a situation bound to arise some time. We may safely give future generations credit for sufficient wisdom and intelligence to seek some substitute for coal long before the supply has been consumed.

When Old King Canute commanded the tide to stop, he knew it would not obey. He wished to rebuke the flatterers who had assured him that it would. Perhaps President Harding had a similar motive in warning employers against return to pre-war wages, and saying that the war will have been fought in vain should that occur. His words are a subtle challenge to those canting ones who still repeat the deceptive phrases current during the war, although that may not have been his intention. If Canute had known the cause of the coming and going of the tide he would not have been under the necessity of giving a painful and undignified concrete demonstration of its unpreventability. A knowledge of economic principles would render unnecessary a concrete demonstration of how little the war has to do with permanently upholding wages. While the war was on the taking of four million men out of productive industry and demand for war material caused a temporary shortage of laborers and increase in money wages. Had the war continued indefinitely a time would have come when mounting land values, monopoly extortion and taxes on industry would have caused industrial collapse and wages would have fallen in spite of war. The end of war, by throwing on the labor market the millions who had been withdrawn from industry and by failure to remove obstacles to extension of industry, has had a very similar result. Unless the burdens on industry be removed and new opportunities opened, return to pre-war standards is inevitable. Since no such issue was involved in the war, the winning of it could not affect it. If President Harding's warning should call attention to that fact and hasten legislation to open natural resources it will prove to be of great benefit to labor.

The Non-Partisan League of California through its secretary-treasurer, Walter Thomas Mills, is issuing a series of ten lessons in "Economics, Co-operation, History and Finance." The first of these has appeared in the form of a pamphlet on "Natural Resources and the Production of the Means of Living." It explains thirteen propositions.

1. All life is dependent for its existence on the use of natural resources.
2. The sum charged for the use of the gifts of nature and for the social advantages made available through the use of any particular portion of land is called ground rent.
3. The social wrong in the private appropriation of ground rents is not that such rents are paid, but that they are paid to the wrong persons.
4. There is no reason in the nature of things why the private ownership of natural resources should carry with it the power privately to appropriate rents.
5. All increase in privately appropriated ground rents results in added burdens to the landless, but a corresponding decrease in such ground rents cannot operate to their benefit.
6. Monopoly ownership involves not only the payment of ground rents on lands in actual use, but on unused lands as well.
7. The power privately to appropriate ground rents is of no advantage to the actual users of the land.
8. The cost of the maintenance of order and the making of all social improvements is now provided for by taxes which are assessed and collected in an unjust, wasteful and harmful manner.
9. Ground rents appropriated for community purposes are not really a tax.
10. Taxes of every sort can be shifted by the taxpayer to the shoulders of others, except a tax on unimproved ground values, which it has been seen is not really a tax.
11. The public appropriation of ground rents will make an end of the evil of land monopoly.
12. The public appropriation of ground rents would make an end of the evils resulting from the unjust, wasteful and impossible current method for the levying and the collection of taxes.
13. The real difficulty in the way of public appropriation of ground rents is not in the operation of such a law when once adopted. It is in making the adjustments which may be found necessary in effecting the transition from the wrongs of the present system, just as was the case with chattel slavery.

No one who reads these propositions and the detailed explanations—remarkably brief and clear—following can fail to grasp the single tax principle. The pamphlet is expecially prepared for students and would play havoc with the teaching of orthodox professors if distributed among their classes. The price of each lesson is 25 cents. The address of the Non-Partisan League is 3345 Grove St., Berkeley, California.

"A new and fair division of the goods and rights of the world should be the main object of those who conduct human affairs"—De Toqueville.

THE HEART OF THE COAL PROBLEM.

You are right in treating the coal issue as a tax question, recognizing the fact that the land value tax is not a tax.

The trouble is not waste of coal, but waste of men.

When the producer, the man who toils and brings forth, can command his whole product or its equivalent in wages, may not wages and interest take nearly all, leaving very little for royalty?

When no confiscated wages go to swell royalty the question of its disposal will have been very much simplified.

H. W. NOREN.

TEAM WORK NEEDED

I have long desired to present a few thoughts along social and industrial lines. I advocate the principles of the single tax and would like to see them understood and put into actual practice. The people are slow to learn.

I believe that the single tax movement has been held back by not taking to itself the aid of other vital problems that are interlocked with the single tax system. Let us illustrate the proposition with an egg. An egg has a yolk and the white and the germ of life, all held together in a shell. If all do not co-operate with the germ the bird will not be hatched. The single tax cannot play the game alone and have the success that it ought to have.

The primary necessity is for the people to become fully acquainted with the importance of the Ten Commandments. On them are based the rights of humanity. The lact of this is the cause of the world's troubles today. This is the great barrier to single tax progress and to any form of popular justice.

Single Taxers who are supposed to stand for justice must combat selfishness wherever it is met. Selfishness is the spinal cord of all wrongs. Single Taxers must help to depose and defeat them—for justice's sake. Justice to all, by all, in all things and at all times. This is true Americanism—the Golden Rule. It is the great prescription for happiness and peace.

FRANCIS J. BROWN.

THE NATURAL WAY BEST

The suggestion of C. B. Hemingway that the first step to take to induce Congress to adopt the single tax is to demand the enactment of a law making it unlawful to hold out of use deposits of coal and oil, imposing an adequate annual penalty, etc., is utterly ridiculous. This scheme is compassed all around with insuperable difficulties and many objections, each one of which is fatal. Why coal and oil speculators should be punished while speculators in farm lands, city lots, copper and lead lands be exempt, is beyond single tax comprehension.

Let us look the situation squarely in the face. The value which attaches to land is created by the people and, therefore, it belongs to the people. It is the result of the co-operation of individuals in the production of the things essential for the satisfaction of individual desires. In fact, it is not a land value at all. It is an increased value that is given to labor by reason of co-operation. Nor is it an individual value. It is a social value created by society for social needs. An isolated individual cannot create land values. With the co-operation of individuals in production, social needs arise, and at the same time and from the same cause land values appear, which increase as the co-operation becomes wider and closer. The creative intent is that this social value should meet social needs.

There is one way and only one way that Congress may aid the single tax, and that is by raising part or all of our national revenue by the taxation of land values. This is feasible, practicable and, strange to say, "constitutional."

THOMAS F. MONAHAN.

THE HEMINGWAY IDEA

Not one Single Taxer has so far undertaken to help along the plan of **The Voter's Power.**

I thought that would probably be the case.

All depends on whether the public generally can be induced to join in as a simple business proposition.

That must be done by face-to-face talk, and such talk will not be made to any great extent except by those who are well paid to do it. That is what I am trying out.

C. B. HEMINGWAY.

REFUTING AN OFT-REPEATED FALLACY

Since Mr. Dixon left the Christian Science Monitor, its editorials show little signs of sanity when dealing with taxation. See March 19:

"So great a body of untaxable securities (thirty billions) is a brake upon prosperity and a menace to social order. Furnishing an attractive field for investment, it diverts capital from productive employment."

A bond means money borrowed by an industry to aid in production. The plant or capital is already taxed, so that a tax on its secured debt seems like double taxation. Economists say that a tax on bonds and mortgages will be added to the interest rate of the next issue. This would discourage borrowing, and therefore limit production.

That money borrowed to increase output is inactive, or is a "menace to social order," unless it be taxed, is pure insanity or stupidity.

In the name of common sense, how can freedom from taxation divert capital from productive employment? Every one who reflects knows that all taxation, except that upon ground rent, is a burden on business.

Untaxed bonds are chiefly school, road, irrigation, or public utility bonds, and war bonds. The latter do not aid in production, buying them does not increase their amount. Few of them yield 5% on market price. Take 2% of that income as a tax, and you inevitably reduce their market value from 95% to par, down to 50 or 60% of the face value. What about the widows and orphans who would suffer this loss. The same would be true of other bonds, since their market value depends on their yearly yield.

This senseless demand for taxes on bonds is heard from the Hearst papers up to the U. S. Secretary of the Treasury. The intent is to Get the Rich Man, but the effect will be to stifle business.

C. F. HUNT.

There is so much law there is no room for justice.—Colton.

Poverty palls the most generous spirit. It cows industry, and casts resolution itself into despair.—Addison.

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When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied
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"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

CALIFORNIA

A complicated situation has arisen in California following the decision of the Great Adventure organization to confine its efforts to Oregon. It appeared as though this would leave the Los Angeles Single Tax League free to demonstrate the Fabian policy it advocated. However, the Single Tax party group has formed "The Committee of the East," with E. Yancey Cohen as chairman, and sent James Robinson, of Philadelphia, to California to take up the work where Mr. and Mrs. Ross left it. A protest against this has been issued, signed by the following: Wm. C. deMille, Anna George deMille, David Woodhead, Palmyra Pressly, R. E. Chadwick, Frank H. Bode, H. W. McFarlane, J. F. Clewe, Clarence H. Geldert, G. M. Donaldson, Stoughton Cooley, Maud F. Gallagher, Charles F. Hunt, E. W. Grabill, Marshall Beck, Eleanor V. Beck, S. B. Welcome, Robert L. Hubbard, J. S. Edwards, George H. Sinton, Mrs. M. J. Sinton Otis, Robert B. Sweet, James S. Barry, Edward E. P. Troy, Clarence E. Todd, C. A. Clinton, W. G. Eggleston, James P. Cadman, Cary Richard Colburn, Grant M. Webster. These suggest that the money being used to put the measure on the ballot "would be most welcome in Oregon, where the single tax is already on the ballot." They further hold that "resident Single Taxers understand the local situation better than those living at a great distance," and add, "We claim the right to self-determination."

On the other hand, Will Ross has sent from Oregon approval of the Committee of the East, while ex-Governor and State Senator Garvin, of Rhode Island, and Florence Garvin, of Arden, Delaware, have sent a joint letter in reply to the protest, showing that eastern Single Taxers have cause to be interested in California.

This state of affairs is unpleasant and unfortunate. Harmony is essential to progress and victory. Defeat at the polls is a condition from which recovery is easier than bickering and disunion where there ought to be tolerance and cooperation. Though it seems that every movement must at some stage experience disagreeable happenings of this kind, the sooner the parties thereto reconcile their differences the better.

IN THE ANTHRACITE REGION

In Schuylkill county, Pennsylvania, a band of public-spirited citizens, headed by Frank C. Reese, is making a strong fight for fairer assessments. The county is in the anthracite region, and the most valuable parts of it belong to the coal barons, who are the beneficiaries of the inequitable assessments at present prevailing. Their holdings amount to 103,000 acres, assessed heretofore at $53,000,000, or no more than one-fourth the proportional amount of which other property is assessed. Land values are assessed triennially, and this year is the time for the new assessments. According to law, any taxpayer has the right to compare his assessment with that of other property owners on a certain day, and if he considers himself unfairly discriminated against, appeal. But should the appeal not be made on the day set, he loses his right. The date set this year was July 6. The county commissioners had the assessments ready for publication and comparison of all property except that of the coal land owners. The reason for this omission was obvious. It was not for the public good. Fortunately the Pottsville Republican has been constructing a campaign of publicity on tax matters, and, as a result, it was easy to form a Tax Reform League to make a fight on this matter. Backed by the League, Mr. Reese went into court and asked for a writ of mandamus to compel the County Commissioners to extend the time for appeals, until the coal land valuations shall be published. On July 11 the case came up in the county court, the commissioners having in the meantime filed a demurrer based merely on technicalities having nothing to do with the question at issue. The county court dismissed the demurrer and granted the mandamus. Thus Mr. Reese and the Tax Reform League have won at least a preliminary victory. The County Commissioners, however, will appeal to the Supreme Court. Just why they should go to this trouble and expense when the public interest requires that the decision stand, has not been explained—in print. But the taxation question and its relation to coal land monopoly is now a live issue in Schuylkill county.

It cannot be downed even by the Supreme Court of Pennsylvana.

OREGON

Writing from Portland, on July 10, William L. Ross reports:

"Great opportunities are here as well as in California, and the sentiment is coming our way. In addition to speaking and other work, we have been getting many single tax letters and articles in the Journal, which has a large circulation that reaches all over the state, and also in other papers. The situation looks good. Mr. Hermann has made a remarkably hard fight, and deserves all the help we can give. He is glad to have my assistance. I am here as field agent for the Great Adventure, but must raise my own funds, which at the present time are low, but I am hoping that sufficient contributions will be sent so that I can remain till the end of the campaign. I should be very glad to do this, as I feel there is a splendid chance for a big increase in the vote."

COLORADO

The Old Age Pension League of Colorado is circulating initiative petitions for pensioning of residents of the State who have reached the age of 60. The important paragraphs of the proposal are the following:

Section 2. The old age pensions provided for in this article shall be sufficient to insure each eligible person an income from all sources of not less than thirty dollars per month, except that in the case of married couples, each person shall receive four-fifths of the amount payable to an unmarried person of the same circumstances.

Section 3. Personal property and improvements on land shall be exempt from taxation for old age pensions, and all revenue for such pensions shall be raised regardless of any limitation on the tax rates by a special tax levy on the assessed value of land and on the assessed value of franchises in public roads, streets and alleys, said assessed values shall be exempt from said special tax levy to the extent of ten thousand dollars to each taxpayer, and the total proceeds of said levy shall be paid into a separate fund and used exclusively for the payment of old age pensions and all expenses incident thereto.

The committee in charge consists of Barney Haughey, Charles Ashlstrom, John Doyle, John B. McGuaran and Margery Lyance.

PEASANT PROPRIETOR FALLACY AGAIN

Under the heading, "Dividing the Land," the Washington Times, in a recent issue, points to revolutionary redivisions in Russia and Mexico, to the redivision in France after the revolution, and to the victory of Charles XII of Sweden at Narva with "an army of 12,000 men—every one a landowner," as a text for the following statement:

"With all respect to the Single Taxers, actual ownership of soil develops patriotism, at least of a fighting kind."

It did not require this editorial to inform Single Taxers that most men will fight sometimes to retain possession of something valuable, sometimes to save something that they have been bamboozled by interested parties to believe in danger, and sometimes to keep something that does not belong to them. But the Times has presented an unfortunate illustration in its its effort to boost peasant proprietorship. It attributes Russia's success in repelling invasion to distribution of the land there. But Russia has not made any individual a landowner. Private ownership of land has been abolished. The peasants occupy and use the farms but do not own them. They pay taxes to the Moscow government foolishly based on the amount of crops instead of on land values. Security of possession without actual ownership seems to have given them a better fighting spirit than the troops of individual land-owning countries. In Mexico the peons have been given lands subject to a tax of some kind with all subsoil rights reserved by the government. So little does this seem to our State Department to be individual ownership that recognition has been withheld from the Mexican government.

So far as fighting may be considered as a test of desirability of a land system, it does not end with its effect on the defensive spirit. A just land system will not only stimulate defense, it will make the people unwilling to carry on aggressive warfare. By that test the French system has failed woefully and for good reasons. Small land ownership, like large ownership, creates a landless, exploited class which can be induced through hope of gain to engage in piratical adventures in weaker countries, especially when these weaker countries have lacked the wisdom to adopt the best defensive measure, a just economic system.

CONGRESSMAN RIP VAN WINKLE

Possibly there are some members of Congress who understand the Fordney-McCumber bill, but if so the number does not include the reputed author, Congressman Fordney. This has been made clear on a number of occasions, one of which was in answer to a letter from a number of Arden residents telling him just what his bill does mean. The letter was signed by Florence Garvin, Frank Stephens, Donald Stephens, Ingeborg Stephens, Minnie Newcomb, Margaret E. Broadbent, Earl Broadbent, William Canby Ferris, William A. Roberts, Louise Roberts, Katherine F. Ross, Edwin S. Ross, Cora L. Potter, Edwin S. Potter and Alice L. Steinlein. In reply, Mr. Fordney shed the following bits of economic ignorance:

"The prosperity and advancement of the country under it (Protection) would seem to be quite sufficient answer to free trade theorists."

"Prices have invariably been lowered on everything within a reasonable time after the application of a tariff."

"Protective tariff protects the American pay roll and the American workmen."

"The 'American Valuation' feature of the tariff bill has nothing to do with duties paid. These are determined entirely by rates levied."

"We have no idle rich nor idle pauper class here, such as they have always had in free trade England. Therefore, we have no consumers who are not producers."

"These hard times are mainly due to the free trade Underwood tariff law."

"We buy more foreign goods under a high protective tariff than under the free trade tariff."

"The American women who buy things are merely spending the high wages which protective tariff insures to the American workman."

Mr. Fordney's arguments are of the kind that passed current and fooled many in the days when protectionists of the McKinley and of the Wilson-Gorman schools played successful games of see-saw with the American people. They need no further attention at this late day than merely to show how great a Rip Van Winkle a man must be to be a leader in the present Congress. Mr. Fordney has apparently not observed how his bill is proving too strong for many prominent members of his own party to stomach and how they are repudiating many of its provisions.

A remarkable thing about the sales tax proposition is the way that opponents who happen to be protectionists or tariff advocates in some other form recognize it at once as a tax on consumption and therefore objectionable. If they learn from this that the tariff is also a tax on consumption and equally objectionable, some good will have come from the agitation.

NEWS AND COMMENT

In New Jersey, George L. Record is the progressive candidate at the Senatorial primary for the Republican nomination against the present incumbent, Senator Frelinghuysen. There is good prospect of recent primary history being repeated in New Jersey.

The renomination of Warren Worth Bailey for Congress from the Johnstown, Pa., district at the Democratic primary, makes possible his return to the place which he filled so well for three successive terms, from 1911 to 1917, and from which his presence has since been sadly missed. Another Congressional renomination which augurs well is that of Oscar E. Keller, of Minnesota, on the Republican ticket. Mr. Keller's services in introducing a federal land value taxation bill and making a strong fight for it, ought to bring him the support of every voter whom the present system robs and oppresses, which would make his election nearly unanimous. In Nebraska, Arthur G. Wray, active Single Taxer, is the Progressive nominee. The Senatorial nomination in North Dakota of ex-Governor Linn Frazier promises to replace high protectionist McCumber with a Senator who knows how revenue should be raised and the proper source to get it, as Governor Frazier signed the bill exempting farm improvements and giving cities home rule.

The protectionist cause is in bad plight. The Republican national platform of 1920 gave it but a perfunctory endorsement. The Campaign Committee tried to smuggle a thinly veiled free trade argument into the campaign text book, and this plot was frustrated only by the vigilance of the American Protective Tariff League. Heedless of such warnings, the protected interests have insisted on introduction of a tariff bill carrying the highest rates in history, and now there is revolt which includes even such standpatters as Lenroot and Frelinghuysen. If a protectionist measure cannot be passed to replace an alleged low tariff law by a Republican Congress, then protectionism is surely doomed. If it should be passed, in spite of protests of former friends, it will be doomed anyway. Free traders can enjoy the show, although they know how it feels to be betrayed by a party and representatives whom they have trusted. However, it is a natural cause from which protectionism seems to be dying. Victorious in most of its political battles, it has overreached itself, and is suffering the consequences of its own greed. If it is not even now dying among its worshippers, it will commit some act of folly which will hasten the day.

Senator Cummins, of Ohio, reputed author of the notorious Esch-Cummins act, is alarmed at the results of his own work. The Federated Press reports as follows:

> Senator Cummins, Iowa, chairman, Senate committee on interstate commerce, is himself alarmed at the generosity of the Interstate Commerce Commission to the railroad companies in the matter of valuations of land occupied by the railroads. He has told the Senate that the commission has compromised with the demand of the railroads that they be allowed a land valuation of three or four or five times the value of adjacent lands, by granting a valuation of from 60 to 200 per cent more than Cummins, from his own pro-railroad viewpoint, thinks proper. He estimates that the companies' demands in this matter would have laid a permanent annual tax of $120,000,000 on the American people, for merely doubling the valuation. If the value is quadruppled, the people must pay each year $240,000,000 tribute, for which no service is rendered.

The Senator need not be surprised. He was warned that this would happen while the bill was pending. Senator LaFollette, for one, told him so, but he spoke to deaf ears. The railroads let no opportunity escape to get all the loot they can. Why should they? The "representatives of the people" have given them power and authority, and apparently have neither desire nor intention to take it away.

Two nation-wide strikes are on, due to land monopoly. The coal strike is obviously the result of private property in mineral-bearing natural resources. The railroad strike has at bottom a similar cause. The railroad corporations insist that their profits must bring returns on their inflated franchise and other land values. The Interstate Commerce Commission apparently sides with them, and to help bring about this result, the Labor Board thinks itself justified in ordering a reduction of wages. Neither the coal strike, railroad strike or other strike can be settled until settled right, and to settle them right, land monopoly must be destroyed. Without that, some hodgepodge arrangement may be arrived at which may cause a temporary cessation of hostilities, but renewal of trouble will be a question of but a short time. If the American people do not want to put an end to the fundamental evil, they deserve all the trouble, inconvenience and loss which the strikes cause them. Let that fact be stressed whenever sympathy is asked for that alleged innocent party in industrial disputes, "the public," in fact the most guilty of all.

Victor L. Berger quotes in his paper, The Milwaukee Leader, a statement in The London Financial News that German municipalities through levying a 30 per cent "land increment" tax have killed land speculation, forced land on the market, increased building of homes and factories and kept rents at a low figure. "This," comments Mr. Berger, "is interesting news for our Single Taxers." Perhaps so, Mr. Berger, but it is more likely to interest those who accept the London Financial News' statement at face value. Single Taxers will probably be inclined to question the view that a 30 per cent tax on unearned increment will produce such results. Such a tax can be collected only on land that has actually increased in value. Even in such a case it leaves in the owner's hands 70 per cent of increased value and 100 per cent of value before the increase. Seventy per cent of increase is not as strong an inducement to speculators as all of the increase would be, but it is still strong enough. A five per cent tax on land values regardless of how values compare with last year or ten years ago would do far more to force it into use than a 30 per cent tax on increased value only.

Arden has expanded. To the 168 acres of present site has been added 104 acres, comprising the farm between the colony and the railroad station. This has been purchased by Fiske Warren, founder of Tahanto, and Halidon enclaves. The purchase price was $28,000, of which at least $20,000 represents increase in value, due entirely to the presence of Arden. The site of Arden, be it remembered, was bought in 1920 for $9,000, of which $6,500 was land value. The farm just bought was worth no more per acre at that time. No permament improvements of any kind have since been put upon it. Practically the entire increase in population about it has been in Arden.

Now Arden has filled and has a waiting list for sites. Land values about have soared. Arden's annual rental value is more than the original purchase price. Consequently, when Mr. Warren, wishing to help the further growth of the settlement, bought the adjoining farm, he had to pay for values created by Arden itself.

Toronto Single Taxers on June 21 showed their appreciation of the many years of service to the cause of W. A. Douglass by a banquet in his honor. The date selected was his 80th birthday. The affair was a great success. Attendance and letters of regret made clear that Douglass's work had not been entirely local, but so extensive as to make him an international character.

Under the home rule in taxation law of Ontario, Toronto will take a vote in January on untaxing of improvements. The city has voted on the same question twice before, and each time it carried overwhelmingly. But on these occasions the vote was but advisory, there being no legal provision to compel the landlord-controlled City Council to carry out the popular demand. This time the vote is to be mandatory.

The strikes are causing many monopoly-championing newspapers to weep hysterically over the woes of strikebreakers "denied the right to work when and where they may wish." Yet when there is a chance to bring about adoption of a measure that would ensure to every man such a right, these same papers are even more hysterical in opposition. Until monopoly of natural resources will be destroyed, there can be no such thing as a right to work. Every man who wants to work, whether union man or strikebreaker, must now get permission from the owner of an opportunity. The single tax is the method whereby any man may have the right to work regardless of the permission of others. Yet it has no more bitter opponents than those who prate about "the right to work" while a strike is on.

The new constitution of the Irish Free State contains in its Bill of Rights the following:

"The rights of the state in and to natural resources, the use of which is of national importance, shall not be alienated. Their exploitation by private individuals or associations shall be permitted only under state supervision and in accordance with conditions and regulations approved by legislation."

The provision is by no means as strong or straightforward as it might be. One may well imagine how disappointed Michael Davitt would have been with so weak an utterance, or Bishop Nulty or any of the others who knew that there can be no freedom for the Irish people so long as Irish land is not free. But weak as the utterance is, it is at least a denial of the doctrine of private ownership of land. It goes as far apparently as the Mexican constitution in principle, and much further than anything that has so far been given legal force or recognition in the United States. Apparently it makes one of the first duties of the new Parliament the laying down of conditions and regulations under which exploitation of natural resources may take place. The only condition or regulation needed to conserve popular rights is the single tax.

A postal card issued by the German Bodenreform League contains a picture of a ragged little girl carrying a sick baby with the following statement: "Who is to blame? For the terrible housing famine—for infant mortality—for moral relaxation—for the food profiteer—for tuberculosis as a popular disease—for the brewing of discontent among the masses? The land system of today! Therefore, fight the land profiteers! Create secure homsteads for all German families! Join the League of German Land Reformers."

THE CURRENCY TAX

I am interested in what you have to say regarding the constitutionality of the federal tax of ten per cent on state or individual currency. I am opposed to our bonded debt system of finance, as was Henry George, and am a thorough believer in a properly issued paper currency made a promise to receive instead of a "promise to pay." That makes a big difference. However, I realize that the land question is more fundamental; also that the money question would settle itself if that were abolished, taking the monopoly of currency-issuing from the banks and throwing open the supplying of credit to competition.

WM. BRADFORD DuBOIS.

UNEMPLOYED.

HARRY WEINBERGER

1.
America, I have clutched and fought for a job!
Uncounted thousands clutch and scramble and fight and die looking for work,
While uncounted acres remain untilled and unused,
And the song of machinery is stilled.

2.
America, who gave men titles to land to keep their brothers off,
While waiting, not for workers but for a rise in price;
America, why are fields, factories, forests, mountains and acres allowed to be unused?
Why are air, food, shelter, jobs, opportunities, thus limited?

3.
America, rich, hopeful, combatant;
America, earnest, idealist, grave;
Hiding it all often under superficial gayety,
The bugle calls: Production for humanity, production for use.

4.
America, I cough and sicken and slowly starve,
America, dead men's laws and dead men's titles make live men dead.
America, use the land and open the factories!
America, the bugles are calling in humanity's fight.

STATEMENT OF OWNERSHIP

In accordance with postal requirements notice is hereby given as by statement of April 1, 1922, made by Frank Stephens, publisher, that the name of this publication is the "Bulletin of the National Single Tax League," issued monthly at Wilmington, Delaware, that the names and addresses required are:

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that the owners are the Executive Committee of the National Single Tax League and that there are no holders of Bonds, Mortgages or Securities.

When the state is most corrupt, then the laws are most multiplied.—Tacitus.

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When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied.
Henry George

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S. DANZIGER, *Editor*

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"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

CALIFORNIA

The Slocumb amendment, the measure finally decided upon for submission providing for complete single tax, has received more than enough signatures to put it on the ballot this fall and will be voted on. Although some California Single Taxers question the expediency of submission this year, discussion of that phase becomes out of order now that submission is an accomplished fact. The signatures of 65,000 Californians make it a state action. The measure is receiving support outside of strictly single tax circles among broadminded radicals and labor men and women. The real question now before all California voters is simply this, "Do you want poverty abolished?" "Do you want involuntary unemployment stopped, vice, crime and misery due to poverty or fear of poverty eliminated, and social and economic justice established?" "Do you want this done at once or would you prefer to wait until thousands, if not millions, more suffer and die?" It is needless to say how Single Taxers will reply, regardless of whether they feel that Fabian tactics will bring quicker results.

It is true that there has been much lack of consideration displayed and inexcusable offensiveness shown towards workers entitled to better treatment. That is to the discredit of the one responsible who, aside from the question of decency, has thus created doubts of fitness for campaign work. An efficient leader will not give offense where he should seek cooperation. However, California Single Taxers, both veterans and new recruits, are true blue and will not let such annoyances give aid and comfort to the enemy. What matters may be threshed out after the campaign is another story .

HENRY GEORGE ANNIVERSARY DINNER

The dinner given by the Los Angeles Single Tax League, September 2, the anniversary of the birth of Henry George, was a brilliant success. Wm. C. de Mille, the toastmaster, presented the following speakers: Mrs. Anna George de Mille, only living child of Henry George; Mrs. Ernest K. Foster, president of the Woman's Juvenile Protective Association; Dr. Adah H. Foster, R. E. Chadwick and Judge Robert L. Hubbard.

The prevailing note throughout the evening was toleration ,and the broader aspects of Mr. George's philosophy. The single tax was set forth as justice, not to this or that class, but to all men. Mrs. de Mille told how careful her father was to avoid allying himself with any class or faction as a class or faction. He would go with anybody who was striving for economic justice, but it must be justice for all, not for a part. She told how he once rebuked her as a little child for speaking of some one as of "our class." He cautioned her never again to use that term.

What the daughter cited from her father's life, the other speakers gleaned from the philosopher's writings. And even these speeches were enriched by personal reminiscences, for happily there still live many who knew Mr. George, and each treasures something that he said or did. Altogether the occasion was one to inspire Single Taxers to renewed effort.

STOUGHTON COOLEY.

OREGON

The measure for complete single tax is on the ballot and this time the opposition has failed to enter objections in the state campaign pamphlet. A favoring argument has, of course, been filed by the Single Tax League. This quotes the opposition argument of two years ago and disposes of it. That done, it goes ahead to give constructive arguments for the measure which ought to ensure its victory provided the voters read and consider it. The failure of the opposition to speak indicates that it has learned that discretion is the better part of valor. It could not repeat its fallacies of two years ago in the same pamphlet that contains a reply thereto and it could not invent new objections without contradicting somewhere the objections offered before. It depends now on ignorance, indifference and

intolerance to keep the state in the grip of monopolistic interests.

Under the heading, "Impudent Propaganda," the Portland Oregonian reproduces extracts from the July Bulletin on the Oregon situation including the letter of William L. Ross. The alleged impudence consists of imaginary interference in Oregon affairs by outsiders. Since every signer of the petition putting the measure on the ballot is a bona fide resident and voter of Oregon it is hard to see wherein the Oregonian's charge is justified. Since many of the speculators in Oregon lands opposing the measure are non-residents of the state, the "impudent propaganda" must all be on the other side if the Oregonian's standard of impudence be accepted.

Arguments on the pending measure, favorable and otherwise, are being given ample space in the Portland papers with the exception of the Oregonian.

THE SLOCOMB AMENDMENT

The amendment drawn by George W. Slocomb, which is to go on the California ballot, is as follows:

The people of the State of California do enact as follows:

The following shall be known as Article XIII, and shall be submitted for all of Article XIII of the Constitution of California and shall take effect January 1st, 1924.

ARTICLE XIII.

Section 1. It is hereby proclaimed that private property rights attach only to products of labor and not to land; that the holding of land in private monopoly by virtue of a franchise or title deed is a special privilege; that the full rent of such privileges belongs to the people collectively; that paying such rent to the whole people is, in principle, not a tax, but a moral obligation for value received on the part of the holders of such privileges; and that to secure to all fully and equally their rights to life, liberty and the pursuit of happiness, it is the duty of the state to collect such rent in full and not violate the rights of private property by any tax on improvements, business, labor, or capital.

Sec. 2. Franchises are hereby defined to be privileges granted by government permitting the private use, holding or control of land, for all purposes permitted by law, or for any certain defined purpose or purposes.

Sec. 3. All franchises shall be assessed annually their full rental value.

Sec. 4. This rental assessment as made each year shall be paid in full each year by all franchise holders; in one payment or in installments as shall be provided by law; provided that where franchise rights to land are leased at a rental that is less than the assessment the difference shall be paid by the lessee, or forfeit lease; and, that that part of all contracts and leases requiring lessees to pay all taxes in additon to a certain fixed rental, is hereby declared null and void and against public policy; and no other tax or taxes whatsoever shall be levied, collected or paid, nor shall any fee or charge be made, collected or paid for any license or permit.

Sec. 5. This rental assessment shall exactly measure the advantage of the inequality of franchise rights and privileges, and is hereby defined to be an amount of money just sufficient to make the purchase price or selling price of the franchise, independent of improvements on the land held thereby, approximate zero, or only enough to wholly prevent the capitalization of the franchise.

Sec. 6. This assessment, if not paid by the time and in the manner required by law shall work absolute forfeiture of the franchise, and if there are improvements upon land held by the franchise so forfeited, shall constitute a lien upon same for the amount, and said improvements, if saleable and of more than nominal value, shall be sold at public sale to the highest bidder, who shall thereby acquire possession of the franchise rights.

Sec. 7. On each separate and distinct piece of land held under a title deed franchise there shall be maintained by the assessor in a conspicuous place, a notice, that can be easily read, stating the names of those who hold the franchise to the land, the area or dimensions and assessment for the current year; also, after an assessment is due, if not paid, an additional notice stating that the franchise is forfeited, and if there are saleable improvements, of more than nominal value, upon the land, announcing the date and the place of public sale of some, conditions and specifications for these notices—also penalities for neglect or interfering with some shall be filed by law.

Sec. 8. A franchise to unimproved land that has been forfeited for the non-payment of the assessment, may be acquired by anyone who offers the highest rent by sealed bid, conditions of which to be fixed by law. Unimproved land is that without saleable improvements of more than nominal value.

Sec. 9. The money derived form this single tax shall be apportioned by law between the state and all the subdivisions of the state and out of such opportionments shall all the expenses of the Government be paid. Any surplus money or any other money that may be acquired shall be used to pay indebtedness or to make improvements, or distributed, or used for any purpose that the state or any subdivision thereof having such money shall by majority vote decide.

Sec. 10. The Legislature shall pass all laws necessary to carry out the provisions of this Article; and all laws and provisions of this Constitution in conflict with this Article are hereby repealed.

A JULES VERNEAN CRITIC

"Single Tax—Its Aim and Object" is the title of two unsigned articles in the August and September numbers of The Cooperators Herald, a St. Paul magazine, organ of "The Equity Cooperative Exchange," represented as "The pioneer institution of cooperation in the country." It must not be confused, however, with The Equity Society, an agricultural organization of considerable strength in the northwest.

Being unsigned, the editor is no doubt responsible for the articles. If the other matter in the paper is no more accurate the subscribers have good cause to demand return of their money. The August article presents the following information:

1. The most energetic in pushing the single tax doctrine are socialists and millionaires.

2. The single tax proposition now pending in California would dispossess the millions of people living on farms who hold the title deeds to their lands.

3. In addition to socialists and millionaires, "all persons who pay taxes, doctors, lawyers, engineers, school teachers, bankers—every person who has income taxes to pay and little or no farm lands are rapidly coming to the support of the George theory of single tax."

The September issue contains even more startling news. For instance, the following:

"The late Joseph Fels * * * acquired a fortune, it is claimed, of $20,000,000. It was also found by examining his will that he left a large sum for the propagation of the single tax theory." This is followed by an effort to compare the effect of the single tax on the Fels estate with the income tax. What it says about this would be unimportant even if true, but its reasoning is based on a mass of personal allegations of which the only correct one is that Joseph Fels is dead.

The next statement ought to cause a panic on the Chicago Board of Trade. "The writer has met and talked with many members of the Board of Trade of Chicago. All of them who engaged in conversation as to matters of taxation proved to be ardent advocates of the single tax as advocated by Henry George." This is positively startling, and the attention of the Chicago Single Tax Club is hereby called to the way it has been sleeping on the job. It is part of the business of that organization to learn who the local advocates of the doctrine are. It has enioyed a renutation hertofore of performing that function quite efficiently. Now along comes a stranger, Mr. J. E. Kelley, of St. Paul, and discovers without trying many Single Taxers in an organization which the local single tax club had considered a very barren field. The club should get in touch with Mr. Kelley at once and ask him to

kindly furnish it with the names of these "many members" who make no secret of being "ardent advocates of the single tax." They should be urged to join the club at once.

Then folows a criticism of the single tax, which requires a diagram.

"Since labor produces all wealth and since it all comes from the ground * * * a single land tax would put all of the burden practically on labor," and also "Those who now have the wealth of the world in their hands took practically none of it from the soil." Something must be wrong with one of these statements. At least it must seem so until Mr. Kelley furnishes his diagram. However, even if he does not, we owe him a vote of thanks. That the cause is making substantial progress we knew, but what Single Taxer has dared to hope that it has made such strides that the converts already include the socialists, the millionaires, the bankers, the professions and every person liable to income tax and owning little or no farm lands? And what non-Single Taxer who swallows or gives serious consideration to such a statement could be reasonably expected to understand a common sense presentation.

LUCIUS F. C. GARVIN

Ex-Governor Lucius F. C. Garvin, Rhode Island's Grand Old Man, died on October 2, in his 80th year. He was active in the movement to the last. But a year ago he was elected to the State Senate and made a hard fight to get through that body a home rule in taxation measure. This is a bill that he has had introduced for many years at each succeeding session. This year, for the first time, the bill was reported out of committee though defeated on the floor of the Senate.

Governor Garvin's connection with the movement dates back to the early days, and his propaganda was always conducted in the spirit of that time. Although he worked for home rule in taxation as a first step, he urged the single tax as a social reform as well as an advanced fiscal measure. And this policy enabled him to get a better hearing than he could otherwise have obtained. He became exceedingly popular with the wage-earners, who twice elected him governor of the state on the Democratic ticket in years when that party was very weak and faield to elect other candidates. Finding that the governorship did not offer as good opportunities to work for his ideas as the Legislature, he chose later to go to the State Senate instead, and he had but to offer himself as a candidate to be elected.

Through his work Rhode Island has become one of the active centers of the movement where concrete legislative results may soon be looked for. And this work will continue.

NEWS AND COMMENT

The appointment of a "fact finding commission" has been authorized by Congress to investigate and find out why there is periodical trouble in the mining of coal. One paper in reporting this news, spoke of it as a "fact blinding commission," which may be a more accurate term than the official designation. Some facts which the commission should find are the following:

1. That coal lands, being privately owned and the rental value being privately appropriated, may be withheld from use by the owners whenever it appears to their advantage to do so.

2. That frequently it does appear to the advantage of the owners to do this very thing regardless of public interest.

3. That as a result the greater part of coal-bearing lands are at all times withheld from use and all coal-bearing lands part of the time.

4. That were the rental value of land taken for public use no valuable land would be withheld for any considerable time from its most productive use and there would be steady production of coal so long as there existed a demand for it.

These are all the facts that need be found to settle the coal situation.

President Harding's veto of the bonus bill is puzzling. Even while about to sign the worst tariff bill in the nation's history, he objects to taxation of the many for the benefit of the few. With the Keller bill pending, which would easily provide, if passed, a billion of additional revenue, he bewails a prospective deficit of $650,000,000. Having signed the Esch-Cummins law with its provisions for bonuses to railroad corporations and with plans laid for bonuses to ship owners he speaks virtuously on the wickedness of a bonus to the ex-service men. Though strongly urging the fitting of men to earn their living he upholds the laws and institutions that deprive many of opportunities who are already fit and must do the same to the rehabilitated.

Who does not remember that during the war and immediately after the Wilson administration attributed the high cost of living to shortage of production? Yet today, in a public statement, the Democratic National Committee says:

> The estimated wealth of the United States when President Wilson went into office in 1913 was $185,000,000,000; it increased to $300,000,000,000 in eight years of Democratic rule—a gain of $115,000,000,000. The present estimated wealth of the United States is $225,000,000,000, a loss of $75,000,000,000 in fifteen months under Republican rule.

In other words some one took liberties with the truth, either in explaining the cause of the high cost of living or in compiling figures concerning wealth production during the past administration. Of course a large part of the alleged increase in wealth was but increase in predatory opportunities, increase in speculative land values and bond issues. It would be nice to record that the decrease noted is decrease in the same, but there is little ground for that.

Michigan Democrats have made a good choice for United States Senator in selecting ex-Governor Woodbridge Ferris. Governor Ferris is an active Single Taxer of many years standing. His Republican opponent is Senator Townsend, who has helped plutocracy whenever he had a chance. Of course, he voted for the Fordney-McCumber monstrosity, the Esch-Cummins law and for Senator Newberry.

Democrats of Tom Johnson's old district in Cleveland have done well in nominating Robert L. Crosser by a two and a half to one vote for Congress. Mr. Crosser, be it remembered, represented this district before, having been elected in 1912, 1914 and 1916. He was not renominated in 1918 because the Wilson administration took offense at his introduction of a land value taxation bill when all "good" Democrats were supposed to be redhot and enthusiastic for the administration's pro-privilege revenue measure. In other

ways he refused to change his views merely to curry favor with the administration. He was renominated in 1920, but was counted out. This year his majority was too big for such tactics to succeed. It is disagreeable to record that in these fights, so far from having the support of Newton D. Baker he had his opposition together with that of the Democratic machine which Mr. Baker controls. Baker's support went to a Democrat of the "old school," (hard shell bourbon) variety.

Outside of Cleveland there is little to be said in commendation of the Ohio primaries. The Democrats renominated for Senator, Atlee Pomerene, who owed his original selection in 1910 to Tom L. Johnson. Like certain others whom Johnson favored, he was a progressive so long as Tom had political power and influence. Since then he has not displeased predatory interests much. His vote for the notorious Esch-Cummins law puts him in the same class with his Republican opponent, Mr. Fess, who never pretended, however, to be a progressive.

The resignation of Justice John H. Clarke of the Supreme Court of the Unted States is a reminder of the fact that he, too, was one whom Tom L. Johnson boosted into prominence, believing in the sincerity of his progressive pretensions. His record on the bench shows how Johnson was deceived.

Frank Stephens has been nominated for United States Senator from Delaware by the Progress Party on The Committee of 48 platform with its plank to free the land. The Democrats have nominated one Thomas F. Bayard, who holds that the bourbon political and economic vews of his father and grandfather are good enough for him. Single tax and free trade he regards even as his progenitors regarded abolitionism. Maryland Democrats have done even worse, if that be possible. They had their choice between David J. Lewis, a real democrat to the extent of being an out-spoken Single Taxer, and William C. Bruce, who has served the public utility corporations with far greater zeal than the public interest. They chose Bruce. The Republicans have selected Coleman DuPont in Delaware and Senator Joseph I. France in Maryland. DuPont is not an opponent of the single tax, if one may judge from his advocacy of appropriation by the public of land values created by expenditure on roads. France has made a good record in defence of free speech for radicals when it required courage to take such a position. His bourbon opponent is fighting him on that ground. Like duPont, he has against him his vote for the McCumber bill, but his bourbon opponent does not criticize him for that.

MORE TRUTH THAN POETRY
(By Pop Voxuli)

Because Single Taxers once thought that a certain line of political tactics was working along the line of least resistance is no reason why we should keep on thinking so after experience has shown otherwise. Even though Henry George himself favored the tactics is no reason for sticking to them. George was unquestionably sound in his political economy, but that does not make him an infallible authority on practical politics.

Here are some antiquated notions, disproven by experience, that had better be dropped.

1. Expectation of good results through support of the Democratic party. Democratic administrations have proven as hopeless as Republican. Even Wilson, who appointed ever so many Single Taxers to offices where they were not alowed to become helpful to the single tax, refused to include federal taxation of land values among his recommendations to Congress of additional sources of revenue. The same pressure he brought to bear that made many unwilling Congressmen support most oppressive and tyrannical measures could have secured land value taxation. Yet he did not lift a finger in its support. But he did lift a finger and more to prevent renomination of single tax Congressmen who had worked for land value taxation.

2. Support of the tariff for revenue only crowd. This has been urged on the reasoning that a purely revenue tariff will lead to single tax. Experience in England alone disproves that. Here the so-called revenue tariff has always turned out to be modified protection. Clearly that Henry George was led by Clevland's tariff message of 1887 to turn to his support we may realize to have been a tactical error to which we should no longer adhere.

3. Antagonizing socialists and other sincere radicals who do not think as straight as we do. One need not endorse socialism to cooperate with socialists or to welcome their cooperation with us. The effort expended in trying to convince hopeless conservatives or even conservatives who are not hopeless will have much better results when expended on radicals or even moderate liberals. It is true that back in 1887, at a state convention in Syracuse, Single Taxers under Henry George's leadership split with a very narrow brand of socialists. Since then socialists have broadened considerably and the carrying of that feud into present day politics is silly. The fear lest conservatives confuse us with socialists does not excuse such folly. Any conservative so bigoted or stupid as to be swayed by such considerations would find some other cause for opposition.

4. Efforts at camouflage: This applies to attempts to satisfy those timid souls who may favor an exemption program but shy at taking the entire rental value of land. It is foolish to try what cannot be done. It is not only foolish, but morally wrong, to deny that the ultimate object we have in view is to destroy private ownership of land even though we would not interfere with paper titles. Whether the complete single tax be the immediate issue or not we should not let the opposition at any time get away with the charge that we want to conceal our intention to make the land common property. The right policy is to come out with a reply like this: "We sure do and are very sorry that this is not the immediate issue. But if our ultimate object is your reason for fighting the immediate question we will discuss that. What have you to say now in favor of private ownership of land? Come and let us have a free and fair debate and let us see if it is not better for all concerned that we make the land common property." Whether such a challenge be accepted or refused there would be an end of confusing issues.

Now we are in the habit of considering as a very backward person the farmer who still believes that the single tax would burden him. But what right to laugh have those Single Taxers who still advocate the above-mentioned policies as though we did not have 35 years' experience?

JAN 7 1923

When I realized the squalid misery of a great city it appalled and tormented me, and would not let me rest for thinking of what caused it, and how it could be remedied
Henry George

The BULLETIN of the NATIONAL SINGLE TAX LEAGUE

S. DANZIGER, *Editor*

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"Our work is to definitely dedicate ourselves to the single tax pure and simple, without concealment or camouflage, and to its advocacy in its truth and fullness and in the spirit of Henry George.—Frederic C. Howe, Chairman National Committee.

THE ELECTIONS

Returns from California are still not complete, but show a decreased vote over two years ago. Two-thirds of the precincts report 105,362 in favor to 373,751 against. This indicates a complete vote of about 150,00 in favor as against 196,000 two years ago. The anti-single tax measure was beaten also by a vote of about 56 to 44. Considering the divided sentiment among California Single Taxers and the discourteous manner (to put it mildly) in which some old workers were treated, the result is not altogether surprising. In Oregon, with a proposal equally far-reaching but stated in simpler language and less burdened with details about enforcement, there has been a gratifying gain. The favorable vote was 39,282 as against 37,280 in 1920. The opposing vote was 120,016 as against 138,549 in 1920. Thus with an increase in favorable votes there has been a considerable falling off in the opposition. Two years ago 21 per cent of those voting favored the measure, stating clearly and unequivocally, "the full rental value of land, irrespective of improvements, shall be taken in lieu of all other taxes for the maintenance of government and for such other purposes as the people may direct." This year 25 per cent favored the same thing. Congratulations are due William L. Ross, J. R. Hermann and their co-workers for the encouraging results and the able campaigning that produced it.

Further progress is to be noted in Pennsylvania. By an overwhelming majority a constitutional amendment was adopted granting home rlue, including home rule in taxation, to cities of every class. This makes it possible for all cities to exempt industry from local taxation. Since in Pittsburgh and Scranton improvements are forty per cent exempt and this is soon to be increased to fifty per cent, the new amendment indicates what is likely to happen in places like Johnstown where there has long been a steady process of popular education by so ably conducted a paper as Warren Worth Bailey's Johnstown Democrat. The amendment still requires an enabling act which the next Legislature will undoubtedly enact.

It is further to be noted that in Pennsylvania the single tax party shows considerable gain. Two years ago the presidential candidate, Robert L. Macauley, received 870 votes. This year John Dix, nominee for Governor, received 1,958 votes, while Thomas J. Davis, candidate for United State Senator, received the astonishing vote of 21,997. The discrepancy between the vote for the two nominees may be partly explained by the fact that Gifford Pinchot, the Republican Governor-elect, is believed to be favorably inclined toward single tax while the Senatorial nominees of the same party were unquestionably hopeless reactionaries. Needless to say, not even Mr. Davis's vote represents more than a small proportion is single tax sentiment.

The progressive awakening may be credited, in part, at least, for increasing of teh single tax strength in the next Senate and House. Michigan sends to the Upper House former Governor Woodbridge Ferris and Washington sends Clarence C. Dill, likewise a Single Taxer. North Dakota sends Lynn Frazier, who put that state ahead in taxation matters and in some other respects. There are reports, moreover, which cannot yet be verified concerning two other progressive Senators-elect. In justice to all, their names had better be withheld until they give better evidence than mere rumor. In the House, Robert L. Crosser returns triumphantly. Oscar Keller, of Minnesota, was returned by an overwhelmingly vote, a well-deserved tribute to the energetic advocate of federal land value taxation. Lampert, of Wisconsin, returns also. Two brand new members are James Helm, of Michigan, and Myer Jacobstein, of New York. John Nolan, of Calofirnia, after being honored by an almost unanimous re-election, unfortunately died a few days after. Warren Worth Bailey was not elected, but he cut down an opposition majority of 30,000 to a trifle over 200. Ohio sends to the State Supreme Court, Florence E. Allen, the first woman and the first Single Taxer to be so honored.

In Delaware, Frank Stephens, candidate for United States Senator on the Forward (Committee of 48) party, received 750 votes. The highest

candidate of the same party, which has a strong land plank, received over 900 votes.

The election in Minnesota of the Farmer-Labor nominees for United States Senator and two Congressmen makes the national platform of that party of interest, especially the following excerpt:

"Public ownership and operation with democratic control of railroads, mines and natural resources, including stockyards, large abattoirs, grain elevators, waterpower and cold storage and terminal warehouses: Government ownership and democratic operation of the railroads, mines and of such natural resources as are in whole or in part bases of control by special interest of basic industries and monopolies such as lands containing coal, iron, copper, oil, large waterpower and commercial timber tracts; pipelines and oil tanks; telegraph and telephone lines and establishment of a public policy that no land (including natural resources) and no patents shall be held out of use for speculation or to aid monopoly."

Although this plank sems to have been written by one of those to whom Mr. Dooley refers as "The man who has something to say and don't know how to say it," it is none the less worth while. The writer had not looked into the subject deeply enough to distinguish between natural and artificial monopolies or to realize that land and natural resources are one and the same. He did take note of the oppressive nature of private manopoly and of the great extent to which the land question is involved. He was in a stage through which many Single Taxers have passed before noting that the taking of the entire rental value of land, in lieu of all taxes on industry, would abolish most of the monopolies mentioned and make easier the way of getting rid of those left. It may be that the new Senator and Representatives already realize that the single tax offers the quickest and most practical way to accomplishment of the Farmer-Labor ideal. If not, an effort to find another way more workable will convince them. The taxation plank of the party indicates an imperfect conception of this:

"We are opposed to consumption taxes and to all indirect taxation for support of current operations of the Government. For support of such current operations we favor steeply graduated income taxes, exempting individual incomes amounting to less than $3,000 a year, with a further exemption allowance of $200 for every child under 18 and also for every child over 18 who may be pursuing an education to fit himself for life. In the case of state governments and of local governments we favor taxation of land value, and also sharply graded taxes on inheritance."

The bringing in of the income tax and inheritance tax shows how the perception of proper principles is blurred. In the effort to reach unearned incomes and exempt those honestly earned, arbitrary exemption provisions are inserted. The single tax completely applied would do away with unearned incomes and, without arbitrary interference, would stop the amassing of unearned fortunes to which it is proposed to apply "sharply graded taxes on inheritance." In spite of the defects and fallacies contained in the demands, the sound principles with which they are mixed and the democratic impulse back of them make very welcome the election of the party's candidates.

CALIFORNIA CALL FOR A CONFERENCE

We, the undersigned Single Taxers, acting as individuals, hereby call a conference of California Single Taxers to meet in Fresno, January 19, 29, 21, 1923.

The purpose of this conference is to consider issues involving the single tax and to determine upon a program for the future.

This invitation shall go to all known California Single Taxers.

Huntington Park: Wm. F. Lusk. Los Angeles: Anna George de Mille, David Woodhead, H. C. Joneson, C. H. Geldert, O. M. Donaldson, J. H. Ryckman, Palmyra Pressly, A. G. Sharp, Levi McGee, Chas. F. Hunt, Annie Wallace Hunt, George A. Briggs, Anthony Pratt, Mrs. Anthony Pratt, H. W. McFarlane, E. W. Grabill, Stoughton Cooley, Norma Cooley, A. M. Beebe, Marie H. Heath, R. J. Miller, J. F. Clewe, Robt. L. Hubbard, Marshall Beck, Eleanor V. Beck, S. F. Knowles, R. W. Kersey, S. B. Welcome, R. J. Kinsinger, Frances Harmer, Ada F. Plant, F. W. Kringel, Leon G. Young. Maywood: R. E. Chadwick. Mill Valley: Geo. S. Conroy. Oakland: W. G. Eggleston, H. F. Dessau, Frank D. Butler, Mrs. Katherine Butler, Margaret Butler, W. E. Beck, Geo. B. Rounsevell. Ontario: W. H. Maguire, Olive Maguire. Palo Alto: F. W. Workman. Pasadenia: Geo. E. Lee, Frank H. Bode, Geo. H. Sinton, Mary A. S. Sinton, Mrs. M. J. S. Otis. Placentia: W. L. Rideout. Puente: Frank Scherer. Riverside: R. M. Irving. San Diego: Cary Richard Colburn, Martha D. Colburn, Grant M. Webster, Elsie Jewett Webster, John S. Siebert, Frank Williams, Jas. P. Cadman, Mrs. Lulu G. Guthrie, R. E. Mahony, Elizabeth Tower. San Francisco: Roy R. Waterbury, Stephen Potter, Carlos P. Griffin. Santa Ana: B. E. Tarver. Sawtelle: H. C. Stone.

Those desiring to attend the confernce are requested to communicate with Stoughton Cooley, 420 American Bank Building, Los Angeles, Cal., acting for the signers of the call.

FRANCIS H. WARREN

The death in Grace Hospital Detroit, at the age of 58, of Francis H. Warren removes a fighter for the single tax of remarkable earnestness and ability. As a writer and speaker he had a clear and forceful manner as well as a keen and logical mind. Those who had the privilege of knowing him, recognized him as a man of rare intellect as well as of learning, culture and refinement. For some time he published a local weekly devoted to the Negro race, to which he belonged. In this paper he did much useful propaganda work. He attended several of the national conferences of Single Taxers and was one of the speakers at the banquet which closed the gathering in Washington in 1914. As a splendid co-worker and comrade in a great struggle for humanity, as a broad-minded citizen, harboring no snobbish racial, class or religious prejudices, as a true democrat devoted to the brotherhood of man, his memory should be held in honor.

NEWS AND COMMENT

Toronto votes on January 1 on a proposal to untax buildings and increase land value taxation gradually. Ten per cent is to be taken off of improvements each year until they are entirely exempt from local taxation. Toronto has voted before on similar proopsals, and each time carried them overwhelmingly. But the vote was not mandatory and the City Council ignored it. This time the vote is mandatory.

Senator-elect Bruce, of Maryland, a corporation lawyer and hopeless reactionary, is the author of a biography of Benjamin Franklin, which he tries to misrepresent the views of the eminent philosopher. Franklin's endorsement the physiocratic doctrine was too clear

pressed, however, to be distorted from its meaning. Mr. Bruce, therefore, does not reproduce it, but says in a foot note that it was intended as irony. Apparently the Senator-elect has judged the author of Poor Richard as of the same caliber as Maryland's Democratic politicians.

Mayor James Couzens, of Detroit, who has been appointed by the governor of Michigan to the senatorship vacated by Truman H. Newberry, is reported to have stated publicly that he would give a fortune to find some way to prevent unemployment permanently. He can learn and keep his fortune. His colleague, Senator-elect Ferris, will tell him that he can find the way pointed out in Progress and Poverty. His distinguished predecessor in the Detroit mayoralty, Hazen S. Pingree, if he were still living, would tell him the same. Let him consider: Why should there be unemployment while a single human want remains unsupplied in a country containing more than enough unused natural resources to supply them? Henry George answered that question in Progress and Poverty. Senator Couzens will be a better legislator if he gives that book a careful reading.

Shall the railroads be allowed to include in their capitalization for ratemaking purposes the increase in value of their lands? According to Labor, organ of the Plumb Plan League, this amount is from six to ten billions of dollars. The Interstate Commerce Commission must pass on the question. The corporations have secured some of this now very valuable land by direct gift as in the case of the Pacific roads. Some they have secured through use of the public power of eminent domain. Some they have gotten through fraud, as in the case of the California oil lands held by the Southern Pacific and upheld by the Supreme Court, or the Illinois Central's lake front in Chicago. The smallest part they have obtained through ordinary means of purchase. Now they would charge the public for values created by the public on lands obtained by more or less dubious means from the public. To approve such a claim would be like approving an "autojack's" right to collect fare from the rightful owner of the machine. But to disapprove it would condemn the whole system of private collection for private use of all land values. It is now up to the commission.

Democracy's International Law is the title of a book by Jackson H. Ralston, just published, that is well worth reading. International law, as usually presented and discussed, is like political economy, a very dismal subject. But Mr. Ralston does for this subject the service that Henry George performed for political economy. He makes it simple and interesting. He shows the difference between law and the rules and usage labelled "law" which pompous orthodox writers and teachers present as the real thing. He shows the absurdity of departing in international legislation from fundamental principles insisted upon in domestic legislation. He shows what solemn nonsense is the kind of international law that lays down rules for the conduct of war, comparing it very properly with imaginary similar rules for retail murder. Orthodox authorities will probably treat this work like orthodox economists treat Henry George. That is the strongest commendation they can bestow.

Now that Gifford Pinchot has been elected governor of Pennsylvania, his administration will be watched with interest by those who remember the fight he made during the Taft and Wilson administrations for measures that would retain for public use the values of waterpower and certain other natural resources in process of being alienated. On more than one occasion he made clear his opinion that something is fundamentally wrong with prevailing economic conditions. In an address delivered at Philadelphia on February 12, 1913, he told a parable of an American citizen who founded a hospital near a dangerous grade crossing, where many were constantly being killed and injured, but who said, in answer to a critic who asked why the grade crossing was not abolished:

> "I perceive that you are a radical, a Socialist and a revolutionary or worse. The grade crossing has been in existence from my earliest childhood. It is an established factor of our municipal life. Our people are used to it. Have you no respect for the institutions which were handed down to us by our forefathers?"

"Saying which," continued Mr. Pinchot in his naration, "he hustled the stranger out of the hospital, and on the occasion of every future accident reflected with great satisfaction upon the wisdom of the arrangement which kept the hospital ready for the wounded and the wounded ready for the hospital, in a beautiful and perpetual adjustment of supply and demand, thus vindicating the constitution of the United States and confounding the advocates of new-fangled ideas or any kind of change."

Mr. Pinchot showed a perception of the fact that civilization has more need of fundamental remedies than of superficial palliatives. It is reasonable to look to him now as governor to assume toward economic evils the position of the criticizing stranger rather than of the smug founder of the hospital. We soon shall see.

A Russian single tax journal in Esperanto is being issued by Mr. Stanislav Szabuniewicz, whose address is Post Office Box 663 Moscow. Single Taxers who are esperantists will welcome a paper so well suited as a means of international communication. An interesting statement in an accompanying copy of a letter from Mr. Szabuniewicz to A. W. Madsen, of London Land and Liberty, is that there is a report of the adoption of the single tax by some Russian districts, but that the report still lacks confirmation. Russia probably needs the single tax as badly as the rest of the world, and it is pleasant to know that an earnest propaganda is being conducted there.

Mr. George C. Bessonet, of Clinton, Indiana, general secretary of "The Citizens Party of America," sends a copy of the tentative platform of that party with the remark: "You will observe we are not far apart on the land question." The land plank is longer than it need be and begins this way: "The Citizens Party advocates the abolition of all private title to land and the purchase of all titles to land by the States and also to such buildings as are not occupied by the owners." It is obvious that Mr. Bessonet does not realize how far his party is from the single tax position. Land nationalization through purchase means surrender by the state of existing land values. If landowners are entitled to compensation, then private ownership of land must be right and "the abolition of all private titles" must be wrong. If private ownership is wrong,

then compensation implies robbery of non-owners. In either case the Citizens Party plank is wrong. There is no reason for state purchase of buildings. With the single tax in operation, the holder of a site with a building upon it could not afford to let it remain empty long and holders of valuable vacant sites could not afford to let them remain without improvements. There are many other planks in the platform, some of which, to put it mildly, are debatable and provide arbitrary settlement of questions that would unquestionably settle themselves under the single tax.

Single Taxers of Philadelphia, Wilmington, Chester and Arden observed Henry George's anniversary with a meeting at the latter place. Ed Ross and Frank Stephens were the speakers. At Cleveland a dinner was given at the Hotel Winton. The speakers were John Z. White, Harris Cooley, George Senyards, Edmund Vance Cooke, Billy Radcliffe, Peter Witt and others.

AS OTHERS SEE US.

Maoriland Worker (Wellington, N. Z.)

In the North-Eastern U. S. we read in a Wellington capitalist paper, paper mills will have to close in 15½ years unless they can get pulp supplies from Canada. The reason for this is that the forests of the U. S. have been handed over to private profiteers who have positively butchered them. The next paragraph in the article reads:

"Fortunately for all concerned, the timber lands of Canada have never been sold, as were those in the United States, but are still the property of the people, and the right to cut timber is only leased, and the timber must be cut according to regulations fixed by the Government. As 90 per cent of the forest land belongs to the State, it is certain that no one will be allowed to destroy it wantonly for private or corporate profit."

Could a worse indictment of the selfish greed of the profitariat and its stupid and hoggish shortsightedness be conceived?

What is the law of Nature? Is it to know that my security and that of my family, all my amusements and pleasures, are purchased at the expense of misery, deprivation, and suffering to thousands of human beings—by the terror of the gallows; by the misfortune of thousands stifling within prison walls; by the fears inspired by millions of soldiers and guardians of civilization, torn from their homes and besotted by discipline, to protect our pleasures with loaded revolvers against the possible interference of the famishing?

Is it to purchase every fragment of bread that I put in my mouth and the mouths of my children by the numberless privations that are necessary to procure my abundance?

Or is it to be certain that my piece of bread only belongs to me when I know that everyone else has a share, and that no one starves while I eat?—Tolstoi.

STATEMENT OF OWNERSHIP

In accordance with postal requirements notice is hereby given as by statement of April 1, 1922, made by Frank Stephens, publisher, that the name of this publication is the "Bulletin of the National Single Tax League," issued monthly at Wilmington, Delaware, that the names and addresses required are:

Publisher, Frank Stephens, Wilmington, Delaware.

Editor, Samuel Danziger, 16 East 22nd Street, Baltimore, Md.

Managing Editor, Samuel Danziger.

Business Manager, Frank Stephens.

that the owners are the Executive Committee of the National Single Tax League and that there are no holders of Bonds, Mortgages or Securities.

AGREES WITH POP VOXULI.

It is my firm conviction that if Henry George were living he would approve every word "Pop Voxuli's" statements. Have long felt the same way myself.

RUDOLPH WEISS.

POSERS FOR POP

In the last Bulletin, Mr. Pop Voxuli admits that Henry George was sound on economics, but held "antiquated notions, disproved by experience, that had better be dropped." I quote from No. 4:

"Efforts at camouflage. This applies to attempts to satisfy those timid souls who may favor an exemption program but shy at taking the entire rental value of land. It is not only foolish, but morally wrong, to deny that the ultimate object we have in view is to destroy private ownership of land even though we would not interfere with paper titles."

This is scrambled thought. As rent is all that is taken by the state, it is the only thing made common property. If titles are not interfered with, there is no change from private to common property in the land.

It is not necessary to deny anything held as truth. If we offer a bill to exempt personal property, that is the "ultimate object" of that particular bill; it can carry with it no further exemption. If we believe that our absolute despot—a majority of sovereign votes—would sanction an exemption bill, it would be foolish and morally wrong to defeat ourselves by orating about some further "ultimate object" that the sovereign majority has rejected at four previous campaigns (as in California). Henry George said we must win "step by step."

It is not true that the gradual method has been "disprovd by experience." It is the "full program" that has always failed. Gradual exemption is succeeding in Pittsburgh, New York and Canada.

It is not timidity, but discretion, to offer a program that voters will accept, nor does any one necessarily "shy" at taking the entire rental value of land. We have no chance to take rent entire, and know that the majority always reject that demand. The 1922 election proves that the more rent an amendment demands the smaller the vote.

When the exemption advocates are charged with bad judgment and immorality, on grounds of experience, we know it is only the fervor of fanaticism.

The Henry George method (gradual exemption) is succeeding, and should be followed further. The "full program" has always failed, and should be abandoned.

C. F. HUNT.

GEORGE DISAPPROVED OF CAMOUFLAGE

In confirmation of Pop Voxuli's remarks about camouflage, let me quote a confirmatory statement from "Practical Politics" in Protection or Free Trade:

"The advocates of a great principle should know no thought of compromise. They should proclaim it in its fulness, and point to its complete attainment as their goal."

Those who say that George's methods w those of the pussyfooter have read his work little purpose.

RALPH E. WRIGH