by Nancy,T. Wolfe edited with interjections and additions by Mike Curtis

was waged by the Philadelphia Single Tax Society. They choose the state of Delaware for several reasons: It was close, it was small, and there was general unrest on the subject of taxation. The state got a lot of revenue from banking stock and railroad bonds and railroad taxes. As revenues increased, the pole tax was put with the property tax for the counties. In 1893, because of the dissatisfaction with taxes, the legislature, appointed a commission to study the system. The conclusion was that there was a lack of uniformity in assessments: all property of equal value should be equally liable. I suspect the Georgists thought this was the perfect audience.

Naturally, if they could get the Single tax passed, Delaware would be so dramatically prosperous that other states would follow suit; their ranks would swell and they would be ready for a national campaign.

In preparation for their assault, they formed a Shakespeare Club to improve their voice and presents. They debated the finer points of the analysis and the philosophy in regard to interest, banking and the railroads; they extrapolated the results of taxing land, even to the extent of its effect upon personal relations between men and women.

On June 15, 1895, almost a year and a half before the election. The Single Tax Army, platoon would be more like it, Invaded Delaware. Dressed in Union Army uniforms, Campaign hats, knapsacks full of literature and a blue arm band with silver letters reading SINGLE TAX. They started in a little town about six miles west of Wilmington. Among their ranks was the six year old son of one of the marchers, Frank Stephens, who played a piccolo banjo as they sang the Single Tax songs like "We want the world, we want it all, we want the whole celestial ball" or chants like "Concentrate! Agitate! Nominate! Then, the Single Tax"

There message had two basic tenants: The land was provided by God for the use of all men equally, and a tax based on the value of the land alone was the only equitable tax. This, of course, was printed in the georgist news paper , <u>Justice</u>, which they distributed where ever they spoke. It further asserted that no one should be able to hold land unless they paid its annual value to the community in exchange for the privilege granted. All taxes should be abolished, except a tax on the value of land. It should be collected at the local level and a portion should paid by that government to the state. "To be specific, we would abolish all city and county taxes that now fall on buildings and improvements. We would do away with poll taxes, stock taxes and license and occupation taxes. We would eliminate all railroad and express company taxes. In place of all these we would increase the taxes now levied on the value of bare land until it would yield enough revenue for all city, county and state purposes. The assessor will not consider the value of any buildings or improvements, only the value of the land itself.

They prepared a petition to the legislature, contacted the news papers and distributed numerous copies of Justice.

Money came in from private donations and other Single Tax Clubs. Once things got under way, headquarters were moved to center city Wilmington; offices, meeting rooms and sleeping accommodations were set up for the campaigners. In all, over \$25,000 were spent on the campaign.

They brought in speakers from near and far including Hawkins, Cummings , Frost, Hand and Radcliff. There is mention of charts, diagrams and a stereopticon (over head

projector). They brought in the big guns: Henry George, himself, Lawson Purdy, J.G.Maguire, Father-Edward McGlynn, Thomas G. Shearman, and William Lloyd Garrison Jr., son of the famous abolitionist. During one, four month period there is a record of 469 meetings, 76 speakers and nearly 1100 addresses. The attendance was estimated at 90,000 people, well over twice the number of people who actually voted.

By February, 1896 the Single Taxers were claiming to have won over 25% of the voters. This they concluded by the denunciations of their opposition. At their meetings, questions were always solicited from the audience; this was not a custom of the times, and seemed to threaten their opposition.

Unfortunately, the local news papers were focused on some of the international issues like Cuba. The editor of The Delaware Republican ventured an opinion that the Single Tax was the "greatest hum-bug of the day". How ever, two Delaware news paper editors did become Georgists during that campaign: Watson Sterry of the Morning News and Frank Saylor of the Labor Herald, a weekly paper; both remained Georgists until their death. Justice reported that "perhaps the best measure of progress was the opposition, and the conspiracy of silence on the part of the local news papers." The Sunday Star, on the other hand did invite fuller explanations of the proposition. They poured in and were printed, but after several months, the editor complained that the Single Taxers were just dealing out fog and mud and asked for further elucidation.

Judging from the letters of the subscribers, which filled the columns of the <u>Sunday Star</u>, the point which Delawarians found hardest to comprehend was the necessity for the removal of the tax on improvements. Patiently, the Single Taxers explained that each man was entitled to the full profit of his labor and creativity. They belong to him alone, unlike the land which belongs to the whole community. When a person owns a piece of land he owes the rental value to the community. Georgists spoke of land speculators as parasites who profited from the labor of others.

The idea of community rights in land brought up another thorny question. who was to decide the value of any particular piece of land? And the answer was, the market place. It would not be the subjective judgement of individuals, but what, in fact, people had paid for the use of similar pieces of land.

Their most serious attacks came from the two lower counties. The farmers feared any tax based on land would raise their burdens. In fact, there were arrests, A typical scene was one reported in the <u>Justice</u> under the head line: Speaker Durand, becomes Victim Durand. As the speaker mounted the box and began to talk, "Friends and fellow citizens... I want to speak to you on a matter of great importance" — but the authorities thought it was a matter of no importance at all, and arrested him forthwith.

There were no legitimate charges on which the speakers could be arrested, so they took them in for "Noisy Assemblage" and "Impeding the Thoroughfare" To accentuate the ridiculousness of the charges and to bring more attention to their cause they insisted on serving their time in jail instead of paying the fines. Dover Jail played a host to many Single Taxers; the released campaigners formed the "Dover Jail Single Tax Club." One Single Tax wit wrote a letter to Mayor Fisher of Dover praising him for helping the Single Tax cause, saying that he had done more for the cause in appearing to oppose it than any or all of the plain surface workers whom he seemed to persecute. One group even tried to get Henry George to come to Dover and join in their incarceration, but George declined the invitation.

There was a bit of an evangelical fervor, and at least to some extent, it was a religious crusade. "Gods gift of land to all mankind was being monopolized by a few." "As soon as a person understands the Single Tax, he cant rest until he goes out and makes another person understand it". "If you believe in God you can't help but be a Single

Taxer." Justice referred to arrested speakers as martyrs, and the <u>Star</u> referred to campaigners as missionaries. Even some the speeches were sometimes given religious titles, like "Thy Kingdom Come".

As, election day , Nov. 3, 1896 approached, the question of whether the Single Taxers should support those Delaware candidates on the Democratic and Republican tickets who favored Single Tax or whether they should nominate their own slate of candidates caused a serious struggle with in the party. Not until September, had the issue been decided and the Single Tax Party of Delaware been formed, with a convention set for the 17th.

The Single Tax support in the presidential race went to William Jennings Bryand. For some local offices they endorsed Democrats or Republicans who had pledged themselves to support The Single Tax. To head their state ticket they nominated Dr. Lewis N. Slaughter for Governor. Unfortunate, for the Single Tax, there were accusations that Slaughter was owned by a very rich Republican who had been trying to buy himself a seat in the U.S. Senate for years. What effect this had is not clear.

But, in cold numbers, the Delaware Campaign was a unequivocal failure. Their polling of nearly two thousand represented only a little over three percent of the thirty-eight thousand votes cast.

Undaunted, the Single Tax paper headlined "Success for the Single Tax", and charged the vote count had been fraudulent. Three Single taxers in one precinct had voted straight ticket, but the returns showed no vote at all for Slaughter in that precinct. The charges could not be proven and the Single Taxers had to accept electoral defeat.

As people came to feel that the results were not justified, contributions to the Single Tax Society fell off. The Morning News estimated that over \$20,000 had been spent, or \$25 per vote, and given the going rate, they could have bought the votes for the same amount of money.

Defeat did not mean the end of the campaign, however. Heartened by the response to their ideas, the Single Tax Society of Philadelphia persevered through 1897 in an effort to win Delaware. The campaign, reported <u>Justice</u> drew larger and even more animated crowds. However, in 1897 the legislature put an effective stop to their efforts with a constitutional amendment which read "Any tax, the object of which is the confiscation of land shall be unconstitutional". And "all classes of property shall be taxed equally".

The value of the drive was much debated. There were those who considered it a victory, in that the converts would be Georgists for the rest of their lives. Others believed it had not been worth the effort and that it had done more harm than good. But one thing is for sure; it was the defeat of that endeavor which inspired Frank Stephens to start the Village of Arden.

He got Joe Fels, the wealthy soap manufacture, to hold a mortgage. He bought a 160 acre farm in northern Delaware and put the land in trust. With the help of his friend, Will Price, successful architect and Single Tax convert, he set aside 50% of the land for roads, foot paths that connected neighborhoods, playgrounds and wooded parklands. The other 50% of the land he rented in a variety of sizes and shapes with a 99 year renewable transferable lease. The lessees had only to pay to the trust the full rental value of their lots; in exchange the trust would pay all state and local taxes. The remainder would be spent on the community in a way approved of by a majority of the residents. In effect, within this microcosm, he had circumvented the entire state and county tax system, and much of the evils that emanated from it. No one had to invest in the selling price, much less the speculative selling price of the land, and no one would be taxed by the state or local government for the fruits of their labor, which include their house and all the other improvements to the land.

This enclave would, he thought, be so prosperous that councils and governing bodies everywhere, would follow its example and legislate the Single Tax. But for the first 7 years people were scared of the lease. They had no assurance he would not raise the rent beyond the advantages of the land, and, since they couldn't put their house on their back, if he did, they would be "taken". In 1908 the Deed of Trust and the lease were rewritten and the residents were given the power to elect the assessors, who were sworn to "assess, as nearly as possible, The Full Rental Value Of The Land". The problem was solved and the land was rented.

As time went on the roads were built, the mortgage was paid off and the value of the land was increasing. At the same time the state was adding new taxes, primarily, the graduated income tax. For some reason, perhaps because it might have raised the value of the land beyond the means of many of the residents, Stephens, or the Trustees who came after him choose not to pay the additional taxes. So, there was an increasing difference between the needs and the desires of the community, and the value of the land. At this point the residents, having never considered the option of a cash dividend, and being staunchly against government extravagance, began to view, with increasing force, their interests as leaseholders, who paid, as being greater than their interests as residents, who spent the remainder of the rents.

The results were two fold. As the difference between the rental value of the lots and the rent collected by the trust increases, the expected savings are formulated into speculative selling prices. In other words, the land, which is declared common property, is bought and sold by the lessees. And, state and local taxes, except the county and school real estate tax, are paid by the residents.

In terms of Arden's success, It has failed to make land common property, and it has failed to eliminate the speculative selling price of land; it has failed to eliminate unjust taxes, except the county and school real estate tax; it has failed to educate people in georgist principles, and as an example, it has failed to entice other communities to adopt the Single Tax.

It has, however, maintained an enclave in which the residents contribute to the community, the county and the school Dist. real estate tax in reference to the value of the land they monopolize and the benefits they receive.

Unfortunately, the residents belive that their land is their property. They bought and paid for it and it belongs to them. Any land rent levied against it is simply a tax and justified only by the community's need for revenue. Because the land rent is adjusted by the county and school Dist. taxes on improvements, there is a perception held by an increasing number of residents, one third at present, that some people are unfairly being charged rent to pay for other peoples taxes.

Unless someone enlightens them, and I'm not holding my breath, all will soon be lost. The land rent will be reduced by 50% and each home owner will pay the taxes on improvements. What will be left of Single Tax will not be worth mentioning, and for all intents and purposes the endeavor will be another unequivocal and total failure.

In my opinion, Delaware and Arden were rational choices and the most promising at the time. We have no crystal ball and there is no magic word like rumplestiltskin. Some day the world may be ready for this idea. All we can do is keep on putting it out.

Mr. Chairman!