

# THE SINGLE TAX REVIEW

A Record of the Progress of Single Tax and Tax Reform  
Throughout the World.

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## THE JOSEPH FELS FUND CONFERENCE.

*(For the Review.)*

By JOHN T. McROY.

The fourth annual conference of Single Taxers to advise the Joseph Fels fund commission on plans and policies, met this year at the Raleigh Hotel in Washington, D. C. An informal preliminary meeting of those present in Washington, Wednesday evening, designated Alice Thacher Post as permanent chairman of the business sessions.

The first regular session of the conference was called to order at eleven o'clock, Thursday morning, January 15, by Daniel Kiefer. About one hundred were present at the opening. Mr. Kiefer in his opening speech struck the keynote of the convention's spirit. He said in part:

"We meet this year for the first time in the history of the movement, with Single Tax legislation actually on the statute books in two States of the Union.

The work of the past year has mainly been one of preparation for the important campaigns of this year. When the conference of a year ago met in Boston, we had just passed through campaigns in Oregon, Missouri and California. The city of Seattle had rejected a Single Tax amendment and the city of Everett had voted for one. A constitutional amendment had been adopted in Colorado, granting home rule in taxation to commission-governed cities."

Reviewing the work of last year, Mr. Kiefer pointed out that the Progressive legislature in California has resubmitted the home-rule-in-taxation amendment to the people, and that this year we will stump the farming districts and tell them the truth about taxation. In 1912 we were beaten mainly by Southern Pacific influence, but the power of that great railroad combination over men's minds is waning. In New Jersey the campaign was made in rather a different manner from that of the other States. Edmund B. Osborne had there entered the primaries, as aspirant for the gubernatorial nomination, in order to commit the Progressive Party to Single Tax and public ownership of public utilities. Though he failed to secure the nomination, his many speeches educated thousands who were not Progressives. A large number of

Single Taxers were nominated on the Progressive ticket for minor offices. The New Jersey statute provides that the nominees of the direct primary must meet as a convention and formulate the party platform. The Progressive platform embodies Single Tax ideas, with the hearty approval of Everett Colby, the successful contestant. (At this juncture, Mr. Osborne then in the hall, was vigorously applauded.)

Mr. Kiefer praised the activities of the lower rents society in New York headed by Fred. C. Leubuscher, in endeavoring to obtain a referendum reducing the tax rate on improvements to one-half that on land. Mayor John Purroy Mitchel has promised to sign the bill, if passed by the legislature. The defeated Tammany candidate, Mr. McCall, had distinctly allied himself with the real estate interests, and thus his defeat has more significance than a mere rebuke to Tammany Hall. In Missouri a servile legislature and a frightened privileged order have attempted by amendment to prevent the Initiative and Referendum becoming used to obtain either Single Tax or any other tax reform. In Rhode Island the league for local option in taxation has been helped by the fund and is continuing its efforts. In Everett, Washington, the validity of last year's amendment has been questioned and the matter is before the courts.

Mr. Kiefer told of the work of Pastoriza in reducing taxes in Houston to 25 per cent. on improvements, thereby making Houston a banner city, for it does not fine industry and commerce.

But the first actual Single Tax bill ever passed had gone through the Pennsylvania legislature, gradually applying in Pittsburgh and Scranton, a reduction of the tax rate on buildings to one-half that on land.

However, our greatest victory has been in Pueblo, Colorado. Taking advantage of the home-rule amendment, the Single Taxers of that city, under the indefatigable George J. Knapp, proposed that an amendment be made to the city charter reducing the tax rate on improvements 50 per cent. in 1914 and 99 per cent. for 1915 and thereafter. Local campaigns will now commence in Colorado and a statewide beginning be made. "There has never been a time when there has been less cause for pessimism than the present. When, as is the case, many influential periodicals and newspapers are giving the Single Tax cause editorial endorsement, when monopolistic interests are recognizing the growth of the movement sufficiently to establish organs to combat it, when the number of our adherents in congress and legislatures, where there is work to be done for economic justice, is growing too rapidly to be accurately estimated—we have good reason to feel much encouraged. Our principal peril is now in over-confidence. It is our duty to consider seriously the situation as it is. It is for practical work that such gatherings as this one are necessary and we feel confident that through this conference the year we are beginning will have even greater results than the year just passed." Mr. Kiefer also spoke on the American Economic League now supplying 600 newspapers with editorial matter along our lines. He said that the deficits of the

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REVIEW and the *Public* were deplorable and that generous support was merited by both.

Alice Thacher Post was chosen by acclamation as chairman of the business sessions. Stanley Bowmar of Chicago, business manager of the *Public*, was chosen permanent secretary, Dorothy Von Hoene being temporary secretary.

A committee on Programme was named as follows: Bolton Hall, Chairman; Charles R. Eckert, and Dr. Mary D. Hussey.

The committee on resolutions was given power, in order to facilitate business, over all resolutions, and consisted of: Samuel Danziger, Chairman; Theodore Amberg, Western Starr, and Miss Ely.

The banquet committee were: Mrs. Jennie L. Munroe, Daniel Kiefer, Jr., and Miss Florence Hinnenkamp, the latter of Cincinnati and secretary to Mr. Kiefer in the work of the Joseph Fels and Public Sustenance Funds.

Mr. A. B. DuPont reported a 1914 balance of \$10,030., and read a detailed report of receipts and disbursements for 1910-1913 inclusive. Audit committee appointed were Messrs. Vining, Starr, and Sweeting. Adjournment was taken at 12 M.

#### AFTERNOON MEETING.

The session was resumed at 2 P.M. Hon. Charles R. Nesbit, district commissioner of insurance, welcomed the conference to the city. He represented Oliver H. Newman, Single Taxer and Commissioner of the District of Columbia. The conference responded through Edward Keating, member of Congress from Colorado. He jocularly referred to the fact of not having heard the welcoming speech and yet replying to it. However, this brilliant habit of replying to the unknown is a habit easily acquired in the Federal Congress. He praised Messrs. Knapp and McGauran for their sterling worth and their great work.

Telegrams and short letters were read from F. F. Ingram, Prof. L. J. Johnson, Jos. Dana Miller, W. G. Eggleston and John Paul, the last mentioned of London.

J. Stitt Wilson, ex-mayor of Berkeley, Cal., spoke of the fight for home rule in taxation in that State and pointed out how much could be done with little financial aid. He said he had advocated this on Socialist platforms throughout California.

Benjamin C. Marsh spoke of the lower rents fight in New York. Gov. Glynn will both defend the lower rents society bill in an open letter and try to induce the majority leader to take it up. The realty journals are fighting tooth and nail—and so active an opposition shows life on our side.

Wm. Marion Reedy pointed out that the amendment designed to retain in perpetuity all the tax iniquities of Missouri, by prohibiting the application of the initiative and referendum to their abolition, would probably fail on account of its sweeping tory character and general viciousness. The *St. Louis Post-Dispatch* is almost a Single Tax daily, and is a potent influence in spreading our views.

Ex-Governor L. F. C. Garvin spoke on the bulletins circulated in Rhode Island on taxpayers' personal interests and how local option would affect them. He believed that success could be fairly hoped for and with some financial aid be brought much nearer.

Joseph Fels told of the "Lamentations" of Waco, Dallas and even Beaumont, Texas, owing to the superior attraction which Houston offers for industry. He predicted that within five years the Single Tax "contagion" will have spread all over Texas.

George L. Record spoke of the 20 years of indirect campaigning for Single Tax in New Jersey by attempting to get direct legislation and direct primaries. He outlined the incidents of Osborne's campaign last fall and its probable effects on Jersey sentiment.

Wm. D. George, of Pittsburg, told of the classification of real estate in the cities prior to 1911. Land classed as urban was taxed on a 100 per cent. valuation, suburban land classed as rural on a 66 2-3 per cent. valuation and land in cities used for agricultural purposes on a 50 per cent. valuation. This was repealed in 1912 and the way made clear for the application of Single Tax in cities. The new law provides for a gradual reduction of the tax rate on improvements in Pittsburgh and Scranton till in 1925 it will be only one-half that on land.

Geo. J. Knapp spoke of the interest in the Single Tax created by the success of the amendment as evidenced by the 2000 paid memberships in the Pueblo league. In Colorado a chartered city holds its enactments superior to that of the legislature, and wherever a State law conflicts with a city law, on city matters, the State law is invalid. In case the Supreme Court of Colorado decided against the affected city, it—by which I mean the people—can by initiative recall the decision of the judge without appealing to a statewide vote. This perfection of local sovereignty is a good soil for Single Tax to sprout in.

J. B. McGauran of Denver spoke of the great freedom in matters of taxation of the Colorado counties, including power over the incidence of the school tax.

Frank Stephens gave the story of Arden, with its right of suffrage conferred even on children, and its ideal of a full expression of the aesthetic side of a man's nature. Arden has demonstrated that even an approximation of social justice gives men the insight to live for the ideals for which Morris and Ruskin wrote and labored.

#### EVENING MEETING.

Dr. James H. Dillard, formerly of the Tulane University, Louisiana, presided. In taking the chair he spoke of the ideals of our movement and the constancy of our faith. He could not conceive how any man who had once thoroughly understood the Single Tax could ever desert its teachings.

Frederic C. Howe spoke on the philosophy of industrial liberty. He vividly described the revolution of 1789 and declared that if the French Court had accepted the moderate proposals of the physiocrats, increased industrial lib-

erty would probably have changed the story. In America privilege had obtained its stranglehold during the Civil War; protective tariffs were levied, the land was stolen by the railroads and the new industrial feudalism was intrenched and fortified by patent laws and public utility monopolies.

There are two roads out of this order, one leading towards Socialism and the other leading towards Freedom. The new freedom wishes to cancel privileges. It abolishes class-dominion by abolishing that on which it rests. The new freedom must have as its cornerstone—the Single Tax.

Henry George, Jr., spoke on taxation in the District of Columbia. Washington ought to rival all cities, ancient and modern, and it does equal them—especially in its ancient aspect!

Mr. George was not so much in favor of abolishing the Federal aid to Washington's revenues as in providing that the land benefited thereby pay to the people for these advantages.

Washington slums are peculiar, in so far as they fester in alleys and the middle of blocks—sometimes very fashionable ones.

Washington rents are extremely high, which fact coupled with the low taxation of land values, makes it a happy hunting ground for speculators. He said that there were three things to be done at once:

- 1—To extend the number and power of assessors.
- 2—Annual instead of triennial assessments.
- 3—Valuation of land at 100 per cent.

#### FRIDAY, JANUARY 16.

The second day's session was opened at 10 A.M. by Alice Thacher Post. The first important business was a discussion on the American Economic League and its publicity work. Mr. Kiefer spoke of the good use and influence of the league. Mr. Leubuscher spoke of the *SINGLE TAX REVIEW* as the only organ of pure Single Tax. He drew attention to the past special numbers and those projected, special numbers on cities such as Houston. The latter, he thought, might be paid for by local advertising.

Bolton Hall said that the *REVIEW* filled a peculiar want—an open forum for all kinds of views by Single Taxers and for Single Taxers. Mr. Post and Mrs. Munroe both praised its activities and pointed out its serviceableness in libraries.

Stanley Bowmar reported for the *Public*. It at present prints 18,500 copies per week and has 14,209 paid subscribers, a net gain of approximately 2000 in 1913. By getting the *Public* to rural editors, in public and college libraries, and to men of influence generally, they were always trying to widen its appeal. The deficit continues to be about \$700 a month. Both Stoughton Cooley and Samuel Danziger spoke of the services and functioning of the *Public*.

Edmund Yardley, of Pittsburgh, a veteran in the movement, was vigorously applauded in the ensuing discussion.

Louis F. Post said that few periodicals in the United States were self-supporting. The advertising pages were their economic salvation. This was the side of the paper which tended to dominate the editorial policies. Not that advertisers act preconcertedly, but that their dislike of radicalism is natural because of its being in many instances an attack on the security of their investments.

Some periodicals are endowed, but they form almost the only exceptions. In face of the overwhelming odds, Mr. Post thought, the losses of the *Public* were remarkably low. He would not even be astonished were the deficit to increase with an increased circulation for the subscription price does not pay even for the physical makeup of the *Public*. He laid great stress on the unique province of the SINGLE TAX REVIEW, and urged its generous support.

Mr. Frank P. Stockbridge, the well-known journalist, said that publicity was the key to success. He asserted that the direction of the thought of a newspaper's readers determines its editorial policy, and advertisers in search of customers had to follow suit. If the majority, or a large minority of consumers are liberals, advertisements will be carried in liberal periodicals. The purchasing power of readers is the sole test of advertising. The very prosperity of some newspapers has made them arrogant towards advertisers. An editor has the profoundest distaste for printing somebody else's opinion. They want facts instead of arguments and opinion. The desire for newsy facts is overwhelming. Let every Single Taxer send live facts to newspapers and they will print them. It is best not to adorn the fact with comments, for this arouses a suspicion in an editor that you are beating it out thin. Do not anxiously ask to have your article printed. Editors so much dislike this, that once done you may forfeit the paper for good and all as a forum for your views. The American Economic League would do better if it stressed its facts and not its logic.

Dr. Jas. H. Dillard attacked the newspapers as the greatest reactionary force behind the times. They want facts, aye, but what kinds of facts? Facts that condemn their interests are hated by them more than mere opinion.

Mr. Fels offered, as an encouragement to true publicity methods, to aid either Mr. Stockbridge or Dr. Dillard in making good their respective cases.

Miss Colbron thought that not facts but sensations were desired by the press, and that we must adjust ourselves to this criterion, if we are to get publicity.

Mr. Marsh pointed out, using refreshing anecdotes, that only by going to jail for a day, or performing some equally sensational act, could one get any facts printed.

Mr. Vining said that certain experiences in Cleveland during the Johnson regime were wholly at variance with Mr. Stockbridge's contention.

#### AFTERNOON MEETING.

The afternoon discussions were opened by short talks.

Miss Todd, of California, told how the women had for three nights sat up

waiting for the Senate to pass the Home-rule-in-taxation amendment. It was by their influence that its success was assured.

The vote in California, she said, perhaps on account of its recent acquisition, is regarded in an idealistic fashion by women voters. The Single Tax could be carried in that State only by humanizing its appeal. Emotion and not intellectual conviction would carry the day.

Mr. Daviess, Port Warden of Seattle, gave a picturesque testimony of his conversion to Single Tax in the pioneer days of Washington.

Mr. Fred. C. Leubuscher moved the following resolution which was unanimously carried:

"Resolved, that this conference expresses its approval of the manner in which the SINGLE TAX REVIEW has been conducted, and its appreciation of the unselfish and self-sacrificing work of Joseph Dana Miller, its publisher.

Resolved, that this conference recommends to the Joseph Fels Fund Commission its continued and increased support of the SINGLE TAX REVIEW."

Greetings were sent to the United Committee upon the Land Campaign now being waged in England.

A debate on conservation of timber lands led by Mr. Murphy ended in a resolution to continue the discussion by correspondence.

#### EVENING MEETING.

Jackson H. Ralston, Chairman, opened the meeting at 8 P.M.

Mr. Samuel Gompers spoke of his friendship with Henry George, and of the spirit of his teaching. He defined the right of free speech, and denounced the assaults constantly made on it.

He believed that the truth of the movement should infiltrate the minds of men slowly, and that only by the upbuilding of a brotherly feeling could true progress be assured.

Grace Isabel Colbron gave as the most attractive method of presenting Single Tax, the emphasizing of the abolition of taxes on improvements, with which exemption most people are sympathetic. After that, the natural question follows as to the source from which you would get your revenue. The question is, however, eager, not hostile; it is the evidence of a receptive mind, and not of a mind embittered against the truth by aroused prejudices. The Single Tax is not a gospel of class hatred but one of love. It does not aim to array one class against another, but to reconstruct the social system on a saner basis. Single Taxers have too great a tendency to resent being classed with fellow-radicals. If anyone called her a Socialist, she first reflected on what that person's training and wealth made him conceive by the word Socialist, and then she answered yes or no accordingly.

Charles O'Connor Hennessey, of Bergen County, New Jersey, and a Democratic State senator, paid high compliment to George L. Record and the Single Taxers working in the New Jersey Progressive Party. Mr. Hennessey had been made chairman of the committee on taxation in the Senate, and the Pro-

gressive Party had strongly endorsed his measures for home-rule in taxation and part Single Tax.

New Jersey was made a politically free State by Woodrow Wilson. Since then sentiment there has become so advanced that a quite conservative senator had introduced a bill to exempt all personality from taxation, except that owned by public utilities corporations.

Bolton Hall attacked the side lines by which Single Tax was being frustrated by its friends. These side issues were the inheritance, graduated inheritance, income, progressive income, graduated Single Tax and above all unearned increment taxes. Mr. Hall then explained the Single Tax by the analogies of expositions, hotels and theatres.

George Lansbury, an ex-M.P., considered Single Tax as part of the larger radical movement. He was an earnest believer in its cause, for it was an active part of the great humane spirit, which will transform the world. Calumet and Trinidad gave dire testimony as to the existence of a most foul and brutal class war in the United States. One should not hate a class but the conditions that give rise to a class. The barbarians inside of our society who, Henry George feared, might destroy civilization, were not the scum, but the exploiters.

Those who had brains should give them to the service of mankind and not towards their exploitation. He closed by quoting the new words of the Battle Hymn of the Republic, as sung by radicals in England:

"As He died to make men holy,  
Let us live to make men free."

The great moral earnestness of Mr. Lansbury made him beloved from the beginning of his speech.

At this juncture Mr. Fels presented Mr. Gompers with a leather-bound copy of Progress and Poverty, the book costing 48 cents in England and 70 cents in the United States, an object lesson in free trade.

Mr. Francis H. Warren, of Detroit, the leading colored Single Taxer, spoke of the Michigan situation, showing especially the great influence of Bishop Charles D. Williams in getting serious consideration for his views. The negroes had a great friendship for Single Taxers on account of their firm stand in the matter of the La Salle Hotel discrimination against serving colored men at our banquet at the Chicago Conference in 1911.

Newton D. Baker, Mayor of Cleveland, avowed himself a firm Single Taxer, hoping that some day he might see with the vision of his master, Tom Johnson. Johnson had the rare combination of administrative force, capacity for detail work, and grand breadth of view. In a rich and sweet voice, with subdued emotion, he referred constantly to Tom Johnson, the man who moulded his ideals and guided his work, and whose brave spirit will some day inspire the American people to a higher and a fuller social life.

SATURDAY, JANUARY 18.

The session was opened at 10 A.M. by Alice Thacher Post. Mr. Sweeting, of Delaware, told of the progress of the Pastoriza plans, and of their adoption throughout Texas. In St. Charles, La., land will be assessed at 80 per cent. of its value and improvements at 40 per cent. of their value. Throughout the South there was a great hatred of taxes on improvements and license taxes. A drug store in Mobile may have to pay 42 different taxes as license fees for the vending of particular commodities. The petty nature of the tax comes out humorously in the fact that you pay two taxes, on one concoction, one for selling soda and the other for selling ice cream. Business men in the South are aroused to the impolicy of these taxes and are ready to work for their abolition. Mr. Field, of North Carolina, substantially endorsed Mr. Sweeting's statements.

Mr. Bolton Hall read a letter from Mr. C. B. Fillebrown which stated in the main, that political action was premature and hurtful, wherever the ground of our ideas had not been thoroughly nurtured and propaganda successfully made. Our movement should neglect its disastrous political campaigns, which seem to bar those very States against future education. The commission should stress its propaganda so that it may really increase the number of Single Taxers.

An animated discussion followed on the Seamen's Bill, a motion having been made for its endorsement. On account of its not being germane to the purposes of the conference, it was tabled.

Mr. A. B. Johnson, of Rhode Island, brought forward a resolution requesting Congress to appoint a commission on land values taxation.

Mr. J. Stitt Wilson, ex-mayor of Berkeley, eloquently pleaded for its passage. The mass of facts brought out would be our arsenal, and it might well be asked what a government was for if it did not concern itself with the improvement of conditions, which conclusions must have their basis in investigations. It was unanimously carried and a committee to re-phrase it and advance its fortunes was named, to wit: A. B. Johnson, Chairman; Jackson H. Ralston, and L. F. C. Garvin.

Two reconstructed motions were passed, one endorsing the proposal for a standing committee on Woman's Suffrage in Congress and the other demanding greater tax autonomy and the single taxation of land values in the District of Columbia.

A committee on forest conservation was appointed as follows: Amos L. Pinchot, Frank Stephens and J. H. Dillard, Chairman.

Mr. Donald Stephens spoke on Esperanto as an aid to international democracy.

The next order of business was the consideration of all resolutions not recommended by the resolutions committee. An impassioned protest came from Wm. J. Blech, of New York, who declared that discussions on these extraneous matters were frivolous, and urged that the conference proceed to

its true business of considering this year's campaigns for Single Tax, and that all other business be summarily ended. The protest was sustained by the house, and the conference resumed its main business.

Mr. John B. McGauran, of Colorado, presented claims of his State to the generous support of the Joseph Fels Fund commission.

Colorado was the logical fighting ground not only because of home-rule in county taxation, but on account of that privilege existing in chartered cities. A succession of victories in the cities and a state-wide referendum in 1914 would bring Colorado to the forefront. Mr. McGauran's peroration was fervid, declaring that if Henry George's bones rest in New York, his spirit is in Colorado, and the Single Tax beacon with Pike's Peak as a base would light the world.

Mr. George J. Knapp also thought Colorado the place to be the main recipient of Fels Fund aid. He disagreed with Mr. McGauran on the advisability of state-wide action, saying that we should not be so flushed with victory in Pueblo as to risk much and lose all. But several valuable local campaigns, as for instance in Colorado Springs, would set the ball rolling, and in a few years Colorado would be under Single Tax.

Mr. J. Stitt Wilson, acting president of the California Home-rule-in-Taxation League, spoke for that State. If money could be better spent in Colorado than elsewhere, then he favored Colorado. But the enormous significance of the victory in a State having 2,005,000 people, and the worst monopolized State in the Union at that, the chance of getting Single Tax in many counties soon after the passage of the amendment, and the more than even chance of the amendment being carried, all merited a generous appropriation. Mr. Wilson then pointed out that San Francisco, through the Fair committee, had asked us to meet there next year. Outside of the contemporaneous social reform league meetings, that will enable us to spread our doctrine, the low railroad fare next year, and the view of the exposition—outside of these, the sentimental reasons were strong. The writing there of "Progress and Poverty" should make the city dear to Single Taxers. Mr. Joseph Fels suggested that it be an International Single Tax conference. The concensus of opinion of those present seemed to favor San Francisco.

Mr. A. B. Johnson considered the small size of Rhode Island and the numerous Single Taxers there good reasons for making a fight in that State.

Mr. Knapp then pointed out that if "personal interest" charts are coming out, each town should be thoroughly analyzed and every voter who will pay less taxes reminded of the money side. Thus we may get his vote on election day.

#### AFTERNOON MEETING.

Mrs. Post resumed the sessions at two o'clock, though the members were slow in coming. The floor was thrown open for discussion and Mr. George J. Bryan, of Toronto, suggested that the Joseph Fels Fund incorporate itself,

and that a plan of leaving life insurance policies to the Fund be generally followed.

Mr. Hall then opened the main discussion of the afternoon—Political Action. Mr. Weinberger felt the news-value of politics to be indispensable and much more efficient than simple propaganda. Miss Colbron thought that propaganda and politics were so intertwined as to make their differentiation largely verbal. She believed, however, that political action should be emphasized. Mr. Blech believed that the economic ripeness of a community and its general social attitude of mind determined the circumstances under which political action would be either premature or expedient. The Western outlook, however, proved the necessity of political action, which is higher as an educational force in popularizing the system of taxation than any propaganda of ideas. Mr. James Robinson, of Philadelphia, told of how the Democratic Single Taxers in Pennsylvania were fighting in the primaries on our issue. Mr. E. B. Osborne, of New Jersey, who was greeted by great applause, pointed out that the moral fervor of Single Tax in Jersey politics made political paliatives seem pale in comparison.

Mr. A. B. DuPont wished the conference to express its desire to the commission as to whether propaganda or politics should be its future main policy. By a unanimous vote, given almost shoutingly, the present general policy of the Commission was endorsed.

Mr. Stephens and Mr. Post pronounced the benedictions of the conference; its significance, labors, relationships to other work, and ideals being severally treated.

Alice Thacher Post was given an enthusiastic vote of thanks on her most efficient, impartial and graceful conduct of the business of the session.

#### BANQUET.

316 guests attended the banquet in the Raleigh ball room. Wm Marion Reedy, the toastmaster, with his over-brimming humor, scholarly allusiveness and flowing English, gave a zest to the affair, which multiplied many times the appreciation of the speeches.

Herbert S. Bigelow was introduced as one who had graduated from the ministry into Christianity. The ultimate aim of the Single Tax, he said, was best understood by the text "I came that they might have life more abundantly." After some touching anecdotes to illustrate the present day stunting of individuality and joy in living, he spoke of Single Tax as ushering in the kingdom. In Ohio they were going to fight out a Single Tax amendment every year, again and again, till they win. He desired no personal honors that did not advance the cause. He desired no wealth that came from the labor of others. He prayed, not that his boy and girl should have the wealth or privilege, but that they should have equal opportunity to have "life more abundantly."

Henry George, Jr., pointed out that the faith in the income tax as a

remedial measure, had one good feature, that the tax was direct and therefore onerous. The exigencies of the commercial situation will demand less and less of this revenue tariff, the income tax is not popular in the east, and the government in order to raise expenses and remain popular at the same time must have recourse to land value taxation.

Mr. Amos L. Pinchot, of New York, said that the Single Tax as derived from rights had little significance for him, but its meaning in application to our economic life was of immense importance on account of its thorough-going character. He believed the true aim of Municipal Reform should be, not the attack on Tammany but on those public utilities monopolies of which Tammany is merely the political expression. The three factors which control New York City are the Edison Electric Company, the Consolidated Gas Company and the Bell Telephone Company. Mr. Mitchel was not dominated by any of them and as a matter of fact had promised to sign Mr. Marsh's bill. When Mr. Mitchel gets to the point of franchise taxation, we will have the opening wedge of true municipal reform in New York.

George L. Record was cheered as the lion of the movement in New Jersey. He believed that present parties will disintegrate and that a party having a vital relationship to the needs of its time will arise. The Single Tax will come, not mainly through initiative and referendum, but through direct methods in political action. When the moment comes for the change, we who had led the van during the night could lead the people our way when the dawn breaks.

Louis F. Post considered the organization of the Department of Labor an epoch-maker in American history, and that its role in the future would vie in importance with the diplomatic and military records in the past. He held that organized labor could speak for unorganized labor rather than organized capital, which usually arrogated that function to itself. Mr. Post referred to the fact that nowadays whatever is said by any office-holder, is considered to involve the president. He, for his own part, was speaking for himself, and no administration office could gag him.

Joseph Fels was introduced as the "last apostle to the Gentiles." He desired to make it known that it was the Joseph Fels Fund and not the Fels Fund. There were many members of the Fels family who were bourbons and tories, and he did not want his work associated with *them*. He gave a *resume* of the international Single Tax outlook in a short, succinct manner.

Peter Witt, formerly city clerk under Tom L. Johnson, now the Street Railroad Commissioner of Cleveland, spoke with force and eloquence on the Ohio situation, showing the determination of Johnson's followers and outlining their hopes.

Senator Walsh of Montana, Wm. Kent of California, Geo. J. Knapp of Pueblo, and George Lansbury, contributed short and pithy talks. Wm. Marion Reedy's finale was the last inspiring incident of the Washington Conference.

Those attending who registered names and addresses were as follows:

Alabama—P. Y. Albright, Fairhope; Arkansas—Nathan B. Williams, Fayetteville; California—J. Stitt Wilson, Berkeley; Miss Helen Todd, San Francisco; Colorado—J. W. Bogardus, Colorado Springs; J. B. McGauran, John J. Tierney, Denver; George J. Knapp, Edward Keating, Pueblo; Connecticut—Mary Boise Ely, W. J. S. Coggeson, Greenwich; Delaware—Frank Stephens, Walter Sweeting, Don Stephens, Arden; John F. Thomas, Francis I. du Pont, Wilmington; District of Columbia—Mrs. Jennie L. Munroe, H. P. Boynton, T. P. Lyon, Thomas E. Hall, Louis S. Murphy, Lucy R. Swanton, W. I. Swanton, Lily A. Ross, Mrs. E. S. Tenney, John J. Tenney, C. B. Heminway, I. L. Cole, George B. Rose, A. P. Davis, W. H. Ramage, Mrs. W. H. Ramage, Mrs. Gertrude Mackenzie, Alice T. Mengert, George A. Warren, Jno. J. Crowley, Charles Neuburgh, W. W. Campbell, Judson King, P. L. Reed, L. Shidy, Mrs. L. Shidy, N. C. Weir, S. T. Doud Frederic Neuburg, Mrs. Margaret C. Lohr, Mrs. L. B. McCortney, Washington; Georgia—Charles Jack Shipp, Cordele; Illinois—Theo. J. Amberg, Frank Parker Stockbridge, Otto Cullman, Charles F. Hunt, Annie W. Hunt, George C. Olcott, Stoughton Cooley, Stanley Bowmar, Louis F. Post, Alice Thacher Post, Samuel Danziger, Eleanor Danziger, Chicago; H. Martin Williams, Woodlawn; Anna B. Detwiler, Evanston; Louis Fitzhenry, Bloomington; Indiana—George A. Briggs, Elkhart; Iowa—R. N. Douglass, Postville; Kentucky—Miss Dorothy E. Van Hoene, Covington; Maryland—J. H. Ralston, Hyattsville; E. Smith, Charles J. Ogle, Jno. Salmon, Francis I. Mooney, Phineas Heath, Baltimore; Western Starr, Westover; Massachusetts—H. C. Joy, Harvey S. Chase, Boston; E. K. Eyerly, Amherst; Franklin E. Smith, Chicopee Falls; Frank Grant, Westfield; Michigan—W. R. Hall, Manistee; Frank Warren, Detroit; Minnesota—S. A. Stockwell, Minneapolis; Missouri—Vernon J. Rose, Mrs. Vernon Rose, Kansas City; William Marion Reedy, John P. Hermann, St. Louis; Nebraska—Doris Stevens, Omaha; New Jersey—Chas. H. Ingersoll, Dr. Mary D. Hussey, A. L. Colton, East Orange; George L. Record, Jersey City; Edmund B. Osborne, Montclair; Charlotte V. Schetter, Orange; New York—J. T. McRoy, Amos Pinchot, W. J. Blech, Bolton Hall, H. Weinberger, Frederick C. Howe, Benjamin C. Marsh, W. C. Wallace, F. C. Leubuscher, Amelia Leubuscher, Albertine Geeser, Amy Mali Hicks, Henry George, John H. Scully, Frank V. Scully, John J. Hopper, New York City; Gustav Bassler, Brooklyn; Kate E. Bradley, Ilion; L. O. Macdaniel, Syracuse; North Carolina—Alex J. Field, Raleigh; Ohio—A. B. du Pont, Robert L. Crosser, J. B. Vining, E. W. Doty, William Gordon, Peter Witt, Mrs. Peter Witt, Cleveland; Daniel Kiefer, Mrs. Daniel Kiefer, Daniel Kiefer, Jr., Miss Florence Hinnenkamp, Reverend L. J. Hoeck, Mrs. C. F. McLean, Cincinnati; George Edwards, Youngstown; Pennsylvania—Joseph Fels, Mrs. Joseph Fels, Maurice Fels, Haines D. Albright, John Goldsmith, David C. Emsley, Edward Coyle, Henry Gibbons, W. L. Ross, Philadelphia; Franklin Smith, Glenolden; F. W. Garrison, Haverford; Charles S. Prizer, Middletown; P. H. Mahaffy, Cyrus Shepherd, Warren Worth Bailey, Johnstown; J. J. Dean, Newcastle; Walter Stewart, Charles Corkhill, Reading; Edmund Yardley, Mark Roberts, E. C. Keyser, William D. George, Janet L. Brownlee, Pittsburgh; Robert L. Gibson, Williamsport; Rhode Island—Lucius F. C. Garvin, Westville; W. B. Johnson, Providence; Washington—Dr. Thomas Daviess, Seattle; Virginia—Mrs. Jean Y. Bierman, Richmond; William C. Lee, Barcroft; West Virginia—Belle S. Roberts, Mrs. Herbert Quick, Berkeley Springs; Nova Scotia—John Buchanan, Berwick; Ontario—George J. Bryan, John J. Carroll, W. A. Douglass, Toronto; W. Charles Busch, St. Catharines; Great Britain—George C. Lansbury, London.