

THE SINGLE TAX REVIEW

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

THE NIAGARA FALLS SINGLE TAX CONFERENCE

Reported by JOSEPH DANA MILLER.

The Sixth Annual Conference of Single Taxers and the Joseph Fels Commission convened at Niagara on the morning of Saturday, August 19. It was the last Conference to be held under such auspices. With it the Fels Commission ceases to exist, to be succeeded by the American Section of the International Joseph Fels Fund Commission. The membership of this American Section is to be selected by Mary Fels and may or may not be composed of the same members constituting the Fels Fund Commission now dissolved. This Section or Committee will carry on the work for the present much as it has in the past, but will proceed to assist Single Taxers of the United States in perfecting a national organization, and when ready will issue a call for a conference which will be the first convention of the National Organization under the new regime, democratically directed and consisting of such rules for its regulation, maintenance and carrying on of Single Tax activities as it shall adopt. The officers of such organization will act in cooperation with the American Section of the International Joseph Fels Fund Commission.

This new departure is in accordance with the wishes of Mary Fels and the Commission, and is designed to set at rest the criticism directed at the undemocratic nature of the Fels Fund Commission. It is designed to meet the wishes of many Single Taxers for an enrolled organization of all the Single Taxers of the country. And it is to be hoped that this organization may still continue to have the benefit of the advice and directing intelligence of the officers of the former Fels Fund Commission as it will doubtless have the assistance of the American Section of the International Joseph Fels Fund Commission, to be named hereafter by Mrs. Mary Fels.

So much by way of introduction. Now for the Conference itself. No convention of Single Taxers has ever been more representative, more democratic, more harmonious. Several facts stand out prominently. One, and

perhaps the chief, was the extraordinary ability of the presiding officer in guiding the deliberations of a body often excitable and frequently carried away by the emotion of its orators. Even adequate praise of Mrs. Post would seem extravagant. Hardly once did she lose the intricate thread of motions, and marvelously did she aid the members in straightening out the confusion which must have beset them on many an occasion as to the precise status of some particular motion. But once was her decision appealed from, only to have the mover of the motion, Mr. Wm. Ryan, gracefully acknowledge his error and withdraw after an explanation from the Chair.

Another woman whose gentle but all-pervasive presence dominated the Conference was Mrs. Mary Fels, the Saint Paula of the movement. In her the Conference had constantly before it the embodiment of that spirit of helpfulness, encouragement and toleration which marked its deliberations.

A fact standing prominently out was the triumph of the Single Tax Party of Pennsylvania. By this it must not be understood that they converted any great numbers of those present to the policy of independent political party action. But the twenty-odd delegates from Pennsylvania exhibited a spectacle of devotion and sacrifice, an earnestness and enthusiasm, that won the Conference. They may be well satisfied. So contagious was their example, so full were their speeches of a natural and untrained eloquence that furnished some of the most thrilling moments of the Conference, that one speech, containing what seemed like ungenerous criticism, left the Conference cold and unresponsive, with the faintest ripple of applause, while the fiery eloquence of Royd Morrison and James H. Dix, the obvious dedication of their lives to a great purpose, won the sympathy of all present, and drew from the Conference a response which must have been gratifying to the Pennsylvania group. And the Conference rose to a complete recognition of the high aim and superb devotion of this group while refusing them an endorsement of their policy.

And as much may be said in praise of Luke North of California, who appeared for the "Great Adventure." Here again there were many members of the Conference who may have doubted the wisdom of the policy advocated by the editorial genius of *Everyman*. But these were only a few, and the same example of high devotion, of genuine consecration, in its turn won the good will of the Conference.

We may regret that the policy of independent party action had not been discussed in a calmer frame and a more philosophic mood. There are reasons for a party and there are reasons against it that were not heard by the Conference at all. Whether the principle of independent party action is to be regarded as of universal application, and if not, where and when it is of application, whether it is needed where the I and R is at hand, whether there are not times when standing for the full principle such action might not compass the defeat of important steps for the adoption of the principle; and a dozen other considerations—none of these were heard.

There were present at various stages of the Conference about three hundred members. A complete registration is lacking.

Immediately upon the prompt calling to order of the Conference by Mr. Hall, and the election of Mrs. Alice Thacher Post to the Chair, Mr. Daniel Kiefer read his report which appears elsewhere. In it he noted the progress of the movement, called attention to the unprecedented attendance of the first day of the Conference, and said Joseph Fels had lived long enough to see the Single Tax become a live political issue through his own work.

Mr. Kiefer then announced that Mr. Stanley Bowmar, of the *Chicago Public*, would act as secretary. The Mayor of Niagara City, Mr. George B. Whitehead, then addressed the Conference:

"Holding a commission from the city it is my privilege to greet this earnest body of men and women. Taxation for the maintenance of government is a world-wide institution. Men differ as to the means. It is not my purpose to discuss that. You will confer a favor on the City of Niagara if you solve for us the problem of doing for the people all they reasonably ask and at the same time keeping down the local assessments." (Laughter). The Mayor assured the Conference of a hearty welcome.

Mr. Post responded. He said that he had been elected by acclamation in advance to perform the function of responding to the Mayor's address of welcome, and he acknowledged with thanks the applause that greeted him. He thought the situation of Niagara furnished an object lesson, and he drew a picture of what would happen if Niagara Falls were privately owned and every stroke of the machinery urged by this power contributed to the income of private persons. This is what takes place in other parts of the country where the natural resources are owned by private individuals.

Mr. Post explained the objects for which the Fels Fund Commission was organized, and followed it with an exposition of democracy which is the foundation of the Single Tax movement. He spoke of the necessity of proceeding gradually. Not that he would have it so. If it were possible he would pass the system overnight, but it was not possible. He closed with a tribute to Mrs. Fels and the work to which she had dedicated her life.

Mr. Kiefer read a report of the last Conference and a financial report of the Fels Fund for the year.

Lewis J. Johnson, Mrs. Mary Fels, W. S. U'Ren, John Z. White and Louis F. Post had been appointed a committee on organization. Mr. Post said the committee was not ready to report. The Chair said that in the absence of a report from this committee a report might be listened to from a provisional committee appointed at an informal meeting of the day before. Mrs. Fels therefore took the floor and announced her desire to substitute for the present Joseph Fels Fund Commission a committee to be known as the American Section of the Joseph Fels Fund International Commission. It was her wish to escape from the autocratic features of the present Commission, and the

desire was embraced in a resolution which appears elsewhere and which Mr. Kiefer read to the Conference. In the debate that followed, Mr. Warren, of Detroit, Mr. Ryan, of New York, Mr. Ingram, of Detroit, and others took part. Mr. Ryan expressed his satisfaction at the presentation of the resolutions and said that much of the criticism of the Fels Fund could have been obviated if this plan had been adopted at the beginning, and that today we would have had a strong organization. Mr. Ingram suggested that a copy of the resolutions be given to every member so that everyone present might be in a position to discuss the matter intelligently. The Conference, on motion of Miss Hicks, of New York, now adjourned to meet again at one o'clock and then to visit at 3.30 the Canadian Conference of Single Taxers on the other side of the line.

AFTERNOON SESSION AUGUST 19

On convening Mr. Kiefer announced certain changes in the tentative programme due to the absence of speakers announced, and in accordance with other changes suggested by the committee appointed by the Chair at the morning session by motion of Mr. Dix, of Philadelphia. This programme was adopted as amended by the committee.

The Conference now proceeded to the discussion of the resolutions presented at the morning session, and Mrs. Fels again explained her wishes in the matter. Mr. Briggs, of Elkhart, Ind., thought the Commission should be dissolved in accordance with the terms of the resolution. Mr. Hall, of New York, doubted the feasibility of organization and Mr. Warren recalled the failure of the American Single Tax Association organized in 1907. Mr. Post explained the changes proposed in the complexion of the Fels Fund Commission. Mr. Doubleday, of New York, spoke in favor of locating the American Section of the International Joseph Fels Fund Commission at Washington, and Mr. Post suggested that a committee be created by the Conference, that the matter of organization be referred to them with power to report when ready. Mr. Post spoke to his motion, and in the debate that followed Mr. Robinson, of Philadelphia, Mr. Garvin, of Rhode Island, and others took part. Mr. Bigelow asked that Mrs. Fels select the committee and that they report when ready. It was so decided.

EVENING SESSION AUGUST 19

Mrs. Jennie L. Munroe opened the meeting. Prof. Scott Nearing addressed the Conference. His address was interesting though not illuminating. He seemed to think that the mere tendency or desire to combine furnished an explanation of monopoly—because it is “cheaper to work together than at cross purposes.” Thus it would seem that the principle of combination and the elements of monopoly are the same. That the power to combine in such gigantic relations may be due to institutions of monopoly existing in the laws he nowhere indicated. That combination may tend by very reason of its mammoth relations to inefficiency he failed to tell us. “Financial imperial-

ism" and like terms were used several times in the course of his address, but these are terms of shadow and not of substance, until we know clearly what they include.

Mr. James R. Brown, of New York, spoke of his methods of approaching the farmer. He said that there were very few farms in the United States the land value of which was over \$500. A farm gets very little social service and social service is what taxes are paid for. Mr. Brown made the argument familiar to those who have read his "The Farmer and the Single Tax."

Mr. James H. Dix commented upon Prof. Nearing's address, and pointed out that Mr. Rockefeller's stocks and bonds were based upon land. He said that if Rockefeller wants anything he goes to a party to get it. We should be as practical as he. Let us make ourselves a political party. Mr. Dix pointed out what he thought was the unfortunate example of Vancouver, and that we had made a grave mistake in labelling it "Single Tax." Mr. Atkinson, of New Jersey, said that Single Taxers had never claimed that Vancouver had the Single Tax, but that the city took all the land value permitted by the charter. Mr. Dix retorted that there was no Single Tax Party there to advocate a new charter. Mr. Ingram, of Detroit, said that Mr. Dix had not converted him, but he had impressed him. Mr. Ingram then turned his attention to Prof. Nearing, and commented forcibly upon that gentleman's address, and Mr. Dix spoke of the farmer and methods of converting him.

AUGUST 20—SECOND DAY—SUNDAY MORNING SESSION

Mrs. Post on opening the Conference congratulated those assembled on the observance of the five minute rule in debate which no one had exceeded. After the reading of a telegram of greeting from the Canadian Conference Mr. Stanley Bowmar reported for the *Public*, Mr. Joseph Dana Miller for the *SINGLE TAX REVIEW*, Mr. W. A. Feather for the *Ground Hog*, Mr. Macauley, of Philadelphia, for the *Single Tax Herald*, Mr. Royd Morrison for the *News-Post*, and Mr. Samuel Danziger for the Economic Press Bureau. The latter read a number of letters from editors receiving this service. H. B. Boynton reported for the news service of the Economic Press Bureau, and Prof. Louis Wallis for the lecture work.

A dramatic interlude occurred here when it was announced that there were present a granddaughter and grandson of Henry George. The young people were asked to step forward, which they did, and the Conference welcomed them by rising in their seats. Mrs. Post reached her hand to the hands of Miss Beatrice George and Henry George Atkinson and amid the applause of the Conference said: "We are your friends for life."

The Chair now called for the reports of States. "Luke North" and Mrs. Lona I. Robinson spoke for California and the Great Adventure. The former said they had not gone to the voters and told them what they proposed "would lower their taxes, but that it would cure human destitution—that what they intended to do was to change the base of civilization."

Mr. Kiefer read a letter from Mr. Todd, chairman of the California Committee for Home Rule in Taxation.

AUGUST 20—AFTERNOON SESSION

John B. McGauran, reporting for Colorado, said that the voters of Colorado were not so afraid of the Single Tax as they had once been. Colorado was fortunate in possessing home rule for cities though not for counties, as well as the recall of judges.

Mr. Salmon, for Maryland, said that they had passed an act which placed Maryland in the forefront of the States. The amendment of 1914 permitted the 100 towns of Maryland to tax what they please and exempt what they please. Paid a tribute to Mr. Chas. Ogle who had helped to lobby through the bill, as well as to Hon. Jackson H. Ralston, who had aided in the passage of the law. Mr. Western Starr also spoke for Maryland. "The State of Maryland is a province of the Pennsylvania Railroad. It is being governed as a side issue of the road." Mr. Starr told of a strip of road 100 miles long which earned \$8567 a mile net over all cost of maintenance, operation and taxes, and was assessed at \$6000 a mile, or about three quarters of its annual earnings per mile.

Mr. Vernon J. Rose reported for Missouri, Edmund B. Osborne and George L. Record for New Jersey. Mr. Osborne told the Conference that they had come to the conclusion that nothing could be done save through party action (Great applause from the Land Party members). "But we do not believe it possible to organize a party on one single issue." (Counter cheers). We came to the conclusion that the party to capture was the Republican Party. Forgive me if in talking hurriedly I seem intolerant. I am perfectly satisfied that you should try to get this thing in any way that seems best."

Hon. George L. Record said: "We are interested in New Jersey in getting the doctrines of Henry George on the statute books. I have come to be charitable in my view of all methods, and these will vary. But I believe that our method is the best in the State of New Jersey for 1916. We have deemed it wise to make the fight in the Republican Party, and we have elected to make the fight in that party. We have had forty years of propaganda, and it is my conviction that we have come to the political stage."

Mr. Benjamin C. Marsh, speaking for New York, said he was once a Progressive but was not deluded by the Svengali of Oyster Bay. The Progressive Party failed because it had an idol and no ideals. Mr. Marsh talked of the Lower Rents Society and its work, of the broken pledges of Mayor Mitchell, and of the difficulty of getting the legislature to consider the proposal, though that legislature was "the very best that money could buy."

Mr. James F. Morton, Jr., made an effective presentation of the activities of the New York State League, Mr. Lincoln and Mr. Hallenkamp reported

for Ohio, and Billy Radcliffe, following his enthusiastic reception by the Conference, entertained those present in his well known and characteristic vein.

Mr. Williams, secretary of the Land Value Taxation League of Pennsylvania, and Rev. Carl E. Snyder told of the work in that State. Mr. Reis spoke for the Single Tax Party of Pennsylvania, ex-Governor Garvin for Rhode Island, Frank Stephens for Arden. The representatives from other States were heard from, and from States where representation was lacking letters were read by Mr. Kiefer.

It was moved by Mr. Bigelow, of Ohio, that the committee to be appointed by Mrs. Fels be authorized to call a Conference, and this motion was carried.

Mr. Kiefer announced that the delegates from the Land Party of Pennsylvania had arranged for an open air meeting at 7 o'clock opposite the hotel.

AUGUST 20—EVENING SESSION

Mr. Doty, of Ohio, paid a tribute to the devotion of the Land Party members. He had just come from their open air meeting. He didn't know much about the men themselves; nevertheless they were doing something. There were more people listening to Mr. Robinson than were in attendance at the Conference. Mr. Doty said there were a number of Single Taxers with a "but." Everywhere you met Single Taxers who were out for municipal ownership, or the I and R, or proportional representation. Of course they were for the Single Tax—"but." Mr. Doty said there were too many twin sisters to the Single Tax, and he instanced about forty-seven of them. But in the meantime the Single Tax is neglected.

Prof. L. J. Johnson, of Cambridge, spoke of the Single Tax League of Massachusetts with 400 dues-paying members, and Mr. Warren explained what was being done in Michigan. The Michigan Site Value League has been organized in that State, and the League has been addressed by the Governor of the State. Mr. Warren closed with a picture of what would come with the Single Tax in operation.

Mr. Yancey Cohen read a poem entitled "The Garden of the Lord," which appears elsewhere in this issue.

Mr. John Z. White asked Prof. Johnson if the Constitution of Massachusetts resembled that of Illinois. He knew something of the Constitution of Massachusetts, but no one really understands the curio that goes under the name of a constitution in Illinois. He told of the experiment in San Diego, Cal., in which city they are close to the local Single Tax because they have an assessor named Moody. "Of course he had no right to do it. But that is the way all liberties have been won—by trampling on the law. There are various ways of accomplishing the right thing—one is the way of Moody in San Diego. The province of law is to control privilege where it cannot be abolished—and much of it cannot be—not to control men and women, for

men and women should be free. Privilege must be controlled—that is the sole purpose of law. That is the reason I am a Single Taxer—because we have discovered a method of controlling privilege.”

Mr. Bolton Hall spoke of the Single Tax Party, urging all those who elected to work in that way, who found inspiration in that work, to go on. He wished them God speed. But when they tell us theirs is the only way, that in forty years we have accomplished nothing, we want to take issue with them. It was against this spirit and this contention that he desired to protest.

Mr. James H. Dix replied to Mr. Hall, and made an impassioned plea for a Single Tax Party. Mr. Royd Morrison, also of the Land Party of Pennsylvania, said: “It is much to ask a boy, consumptive, attenuated, fragile, to speak to an audience addressed by Bolton Hall, John Z. White and Governor Garvin. But I must screw my courage to the sticking point. What would Henry George do were he here? I believe he would formulate an indictment against all of you. If you don’t go out and tell the people on the streets and highways the greatest story ever told you are recreant to your trust. Are you doing your duty? Let your conscience answer! If you are not doing your duty then for God’s sake let me do mine! There is no hope for the Single Tax save in a Single Tax party. We are losing the best fighters in the game. They get jobs, and they go over to the Republican or Democratic parties. We are losing them every day in this way.”

Mr. W. J. Wallace, of New Jersey, gave an account of the formation of the Land Value Tax Party. He believed that in spite of the fate of the Party, and in spite of its mistakes, it had been extremely useful. It opened up a new line of argument. They had urged the taking of the full rental value of land, they refused to disguise their philosophy under a tax. They must have addressed 50,000 persons. Since 1910 he said he had voted only for Single Tax candidates. He had always written the name of some Single Taxer on the ballot, so that it might be known that somewhere in the city is one who believes in the Single Tax and has left forever the old parties.

AUGUST 21—MORNING SESSION

Mrs. Mackenzie, of Washington, D. C., addressed the Conference on the work in that city. She said that the statement had been made that Single Taxers who obtain office cease to do anything for the Single Tax. She assured the Conference that Single Taxers holding office in Washington do not hesitate to respond to any call that is made upon them.

Mr. Max Hayes appeared for the Socialist Party and made a short address outlining its aims.

It had been previously decided that the Land Party of Pennsylvania, having been already heard from through its delegates, should not be heard again in the time given to the representatives of different political parties. Mr. Kiefer now urged that the action of the Conference denying the Single

Tax Party a spokesman be rescinded. This was accordingly done, and Mr. Macauley, chairman of the Single Tax Party of Pennsylvania, took the floor. He said that a Single Tax party keeps the doctrine pure. Mr. Hays for the Socialist Party had pointed out that neither of the two great political parties had an issue of importance. Mr. Doty had told us the night before how the Single Tax had been emasculated by association with other issues, twin sisters of the Single Tax. This a Single Tax Party is designed to prevent. We want a 100 per cent. Single Tax Party, not one diluted with other issues—but devoted to an issue that is worth living for, worth fighting for, and if need be worth dying for.

Judge Henry Neil addressed the Conference on Mothers' Pensions, Mr. Kiefer told of the work of the Commission in addressing a letter to the names in "Who's Who in America," in order to ascertain the number of distinguished Americans who favor the Single Tax or the taxation of land values, and to serve at the same time a useful propaganda purpose.

Mr. Bolton Hall spoke on the five Single Tax colonies.

The Resolutions Committee now announced their readiness to report, and the secretary of the Committee, Mr. Hal Reid, of Illinois, read the resolutions favorably reported as well as those not approved. On the reading of the resolution declaring confidence in and thanks of the Conference to the Fels Fund Commission, Mrs. Fels and Mr. Daniel Kiefer, a remarkable demonstration ensued, the members of the Conference rising in their seats.

Mr. Post spoke of the Fels Fund Commission, the nature of its formation, its history and what shape it might take under a new dispensation. It advises at this time the separation of Mrs. Fels' contribution from the contributions of Single Taxers. It would take such necessary steps as might recommend themselves for the formation of organization; that it would experiment with a view of determining what should be done within a year at a conference which should itself be free to determine the form of organization, and that in the meantime what had been known as the Fels Commission would continue the work it had so efficiently carried on.

The debate now shifted to the Home Loaning clause of the Oregon Amendment. Some were opposed to endorsing this feature of the Oregon movement, among whom were Messrs. Hall and Stephens, and in the debate that took place these gentlemen and Messrs. Ingram, Warren, White and others took part.

AUGUST 21—AFTERNOON SESSION

The discussion was resumed on the Oregon Amendment. Among those who spoke were Messrs. Post, Bigelow, Rose, Brown, Macauley, Salmon, "Luke North," Ryan, and Mrs. Amy Mali Hicks of New York, and Mrs. McLain, of Washington, D. C.

Again the question of a Single Tax Party was before the Conference on

the motion to endorse the resolution favoring independent party action. Mr. Will Atkinson opposed such endorsement on the ground that local conditions should be left to the localities to determine. The spirited debate that was brought to a close by a call for the previous question, and the refusal of the Conference to endorse separate party action, was participated in by Rev. Carl Snyder, of Pennsylvania, Mr. Oyster, of Washington, Mr. Brown, of New York, and many others.

An invitation was extended by Mr. Snyder to the Conference to meet next year in Pittsburg, and Mr. Warren extended the same invitation for Detroit. Mr. Macauley expressed the thanks of the Single Tax Party for the uniformly fair treatment accorded them by the Conference. Some one called for three cheers for the Pennsylvania delegation, and these were given with a will. Mr. Hall spoke of the literature circulated by the Fels Fund, Prof. Johnson, of Massachusetts, proposed a resolution of thanks to the Chair for the marvelously skillful way in which she had guided the deliberations of the Conference and Mrs. Post gracefully responded. Mr. Salmon, of Baltimore, made a motion to include Mr. Kiefer in the thanks of the Conference, which motion was carried unanimously.

Prof. Clark spoke for the Chautauqua circles, Mr. Bowmar for the prize Single Tax scenario, and Mr. Sylvester Malone, of New York, on Edward McGlynn.

The Conference closed by listening to a twenty minute speech on the Conservation plank of the National Democratic Party from Hon. George M. Burd, of the National Committee of that party.

AUGUST 21—EVENING. THE BANQUET

At the banquet in the International Hotel John McF. Howie acted as toastmaster. 180 sat down. Toastmaster Howie read the passages from "Progress and Poverty," the "Inferences from Analogy." He also recited in splendid style Edmund Vance Cooke's well known poem to Tom L. Johnson, "A Man is Passing."

Frank Stephens spoke to the toast, Tom L. Johnson.

Mr. Macauley spoke to the subject "Why a Single Taxer."

Prof. Earl Barnes told of "My Friend, Joseph Fels," and his intimate revelations of the life of the dead leader, of those many deeds of kindness done by stealth, were a most interesting recital.

John B. McGauran's subject was "How To Get It and When," and the eloquent and witty Colorado leader aroused great enthusiasm.

Mr. F. F. Ingram gave some figures for the City of Detroit. He showed that population had increased from 300,000 to 700,000 in five or six years, and land values had increased \$400,000,000, or about \$1,000 for each person, as Single Taxers contend is the value added by each individual unit.

Herbert S. Bigelow, speaking to the toast "Twenty Years of It," said

the Conference had been one of the great experiences of his life. We were going home with hearts strengthened and refreshed. The work that has been carried on by the Fels Commission, was still to be carried on with its influence greatly increased in efficiency.

"I knew a man," said Mr. Bigelow, "who was marching in gold parades but a few years ago, who was urging his employees to vote for McKinley. His name headed the list of charities in the city. He was a substantial business man and one of our eminently respectable citizens. But there came to him a great revelation. He was on the road to Damascus. The heavens opened and a great light broke on him. That man was Daniel Kiefer. But the explanation of Daniel Kiefer is not complete if we reckon without the woman at his side. His life would not have been complete without Rosa Kiefer. Then there came a great blow to them, and we trembled for them. But there was given to them strength to bear the blow. If anything were to happen that would deprive us of the service of this devoted servant of our cause I should feel that a great calamity had fallen upon us. But I hope, and I believe I am voicing the hope of all present, that the new Commission to be formed shall be the same that has administered affairs so efficiently. I know this is the hope of Mary Fels. And it is our hope, too, that Daniel Kiefer shall be chairman of the new Commission under whatever form of organization shall be chosen." Mr. Bigelow concluded by a recital of his own work in Ohio.

Mr. Post said that if anything he had said in the course of the discussion, had caused friction or unpleasantness, he wished to take it back. Especially did he believe that the Single Tax Party of Pennsylvania, is doing good work. He did not believe that Henry George when he led the first Single Tax Party in 1886 was wasting his time. We are on the road. The thing that made Henry George a power was that he united his enthusiasm with political sense. Mr. Post said that in his opinion of the inadvisability of a political Single Tax party he might be mistaken—he had been mistaken before. "Perhaps" (turning to Mr. Macauley) "you are mistaken. It may be that you are. But go ahead, and if your way is the wrong way you will find it out."

Prof. L. J. Johnson read the resolutions answering the telegram of greeting from the Canadian Single Tax Conference.

Mrs. Mary Fels was received with enthusiasm as she rose to speak. She said she had been so interested in the speeches that she had forgotten all about her own. Mrs. Fels explained her views of the presidential election. She felt that if Mr. Hughes were elected it would be the triumph of the interests; she felt sure President Wilson wanted a second term to do the radical things he could not do in his first term. She spoke of the biography of her husband which she has just published. This work she had designed for propaganda. She spoke touchingly of Mr. Fels' devotion to the work of the cause and the inexhaustible happiness he found in it.

Mr. F. J. Dixon, of Winnipeg, told of the work in Western Canada, Dr. Ross, of the Calvary Presbyterian Church, of Buffalo, of the work of the forum attached to his church, and Mr. Callingham, of Camden, touched upon the early history of the movement. Other speakers were A. P. Canning, of Chicago, and Robert Scott, of Winnipeg. Mrs. Post brought the banquet to a close by a few words of congratulations, and the eventful three days' Conference was at an end.

RESOLUTIONS ADOPTED AT THE NIAGARA CONFERENCE

That the Joseph Fels Fund Commission be discontinued and that there be substituted in its place what shall be known as the American Section of the Joseph Fels International Commission to be created by Mrs. Fels and to be located in New York City.

That the Conference take steps to create and incorporate what shall be known as a National Single Tax Association, which shall be democratically managed and open to all who subscribe to and help the Single Tax.

It is the desire of Mrs. Fels that the proposed Single Tax Association shall assume the responsibility in each State for the measures to be supported; that after a program has been approved by the Single Tax Association, its claim for assistance may be presented to the American Section of the International Commission; that the Commission shall determine every such appeal on its merits and that the present plan of duplicating contributions be discontinued.

Resolved, that the Conference concurs in the proposals of Mrs. Fels and that the present Fels Fund Commission be appointed a committee to take the proper measures to carry these proposals into effect.

RESOLUTIONS OF THANKS TO MRS. FELS

Resolved, that this Conference is aware that no formal resolution can adequately express our individual personal obligation and grateful affection to Mary Fels for her constant devotion and inspiring leadership.

RESOLUTIONS ON THE MOVEMENTS IN OREGON AND CALIFORNIA

Resolved, that recognizing the value of the work accomplished in placing on the ballot in Oregon the so-called People's Land and Loan Measure and in California the measure known as the Great Adventure, and in view of the fact that those measures are the only measures intended to promote the Single Tax to be submitted in those States this year, this Conference recommends to the Fels Fund Commission and Single Taxers generally financial as well as moral support of those measures.

Resolved, that it is the sentiment of this Convention that the endorsement of the California and Oregon campaigns is in no sense a reflection upon those Single Taxers in California who favor the adoption of an amendment favoring Home Rule in taxation.

ON FREE TRADE WITH SOUTH AMERICA

Resolved, that this Conference approve and urge the adoption of the bill for Free Trade with American countries introduced into the House of Representatives by Warren Worth Bailey on March 17, 1916, and now pending before the Ways and Means Committee.

OFFERED BY PROF. LEWIS J. JOHNSON

Whereas, this Conference is the last of a series of such Conferences that have been presided over by our president, Mrs. Alice Thacher Post. And,

Whereas, under her guidance the business of these Conferences has been expeditiously, fairly and gracefully conducted to a successful end,

Therefore, be it resolved by this Conference, that we do hereby express our appreciation of the important services to the cause thus rendered by our chairman, to whom we hereby extend our sincere thanks by a rising vote. (Carried by rising vote).

RECIPROCAL MESSAGE TO OUR CANADIAN BROTHERS

Resolved, that we, the members of the Sixth Annual Conference of American Single Taxers, under the auspices of the Joseph Fels Fund Commission, acknowledge with hearty greetings, the cordial welcome extended us by the Canadian Conference of Single Taxers, and desire to record our keen appreciation of their hospitality in inviting us to a share of their proceedings on the soil of Canada.

A resolution was also passed declaring in effect that State and local organizations should direct work according to their judgment and settle differences of opinion as to policy within their own organizations.

REPORT OF DANIEL KIEFER, CHAIRMAN OF THE JOSEPH FELS FUND COMMISSION

If from the Great Beyond Joseph Fels can behold this gathering, I know the pleasure that he must feel.

The exceeding joy which it gave him to see the workers together and participate in their discussions, is known to all who have attended previous Conferences.

In the fact that this Conference exceeds in number the first day's meeting of any previous gathering, is alone evidence of how efficiently his work is being continued by Mary Fels.

Joseph Fels lived long enough to see the Single Tax become a live, political issue, largely through his own work. If he can still see what is going on here, it will not be many years before he sees that the continuation of his work has resulted in widespread adoption of the complete Single Tax. We have this year pending two State-wide campaigns in which the issue is application of the unlimited Single Tax. This brings up discussion of it, not only as a tax reform measure, but as the means of destroying land monopoly and emancipating labor.

We have this year received the unqualified approval of the National Executive Board of the American Federation of Labor. It is to the honor of organized labor in Oregon that it has initiated the sweeping measure, which, if adopted, will put into the public treasury of the State the entire rental value of Oregon land. It is to the honor of the National representatives of organized labor that the measure has been accorded their endorsement, and