

Single Tax Conference

HELD IN NEW YORK CITY
NOVEMBER 19 AND 20
===== 1910 =====



UNDER THE AUSPICES
OF THE
JOSEPH FELS FUND
COMMISSION



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Summary of Work Done

by

The Joseph Fels Fund Commission

1. At the general election on November 8, 1910, the voters of Oregon approved the following constitutional amendment for County Home Rule in Taxation:

ARTICLE IX.

SECTION 1a. No poll or head tax shall be levied or collected in Oregon; no bill regulating taxation or exemption throughout the State shall become a law until approved by the people of the State at a regular general election; none of the restrictions of the Constitution shall apply to measures approved by the people declaring what shall be subject to taxation or exemption and how it shall be taxed or exempted whether proposed by the legislative assembly or by initiative petition; but the people of the several counties are hereby empowered and authorized to regulate taxation and exemptions within their several counties, subject to any general law which may be hereafter enacted.

The amendment was placed on the ballot by initiative petition under the political power given by the Initiative and Referendum, without which power it is practically impossible to get a vote on any proposal for Land Value Taxation in the States where the system of taxation can not be changed without a constitutional amendment. The amendment approved in Oregon permits County Home Rule in Taxation, and now the campaign is on to have some of the Oregon counties adopt the Land Value Tax system at the election in 1912 or before that time. The tax campaign in Oregon up to December 1, 1910, cost \$16,775, which was paid out of the Joseph Fels Fund.

2. In the campaign of 1910, the Commission assisted the work in Missouri at a cost of \$800, and will now assist in the coming two-year campaign for a tax amendment in that State under the direction of Dr. Wm. P. Hill of St. Louis. A progressive tax amendment will be on the Missouri ballot in 1912.

3. The Commission has placed John Z. White in Rhode Island to help in the campaign for Land Value Taxation in that State, where no constitutional amendment is needed. The cost of the Rhode Island campaign to December 1, 1910, was \$1,514.93.

4. The Commission sent John Z. White to New Mexico to assist in electing to a constitutional convention delegates that would place the Initiative and Referendum in the first constitution of that State; the effort was unsuccessful.

5. The Commission sent John Z. White to Arizona for the same purpose for which he was sent to New Mexico, with a successful result.

6. To the Colorado campaign for the Initiative and Referendum the Commission contributed \$400, in addition to the expense of sending John Z. White to that State. The Initiative and Referendum amendment was adopted in Colorado by 60,000 majority. The Commission contributed \$1,391.28 in all to the Arizona, Colorado and New Mexico campaigns.

7. The Commission contributed \$282.32 to the Initiative and Referendum campaign in Arkansas in which the voters approved of the proposed amendment. The Arkansas campaign was directed by George Judson King, who was sent to that State by Dr. C. F. Taylor, of Philadelphia.

8. In September the Commission received a call from Minnesota for a speaker to assist in a campaign for the Initiative and Referendum—to elect to the Legislature men who advocate direct legislation. At an expense of \$368.30 Mr. F. E. Coulter, of Portland, Ore., was sent. The reports from Minnesota are that the new legislators are favorable to the submission of an Initiative and Referendum amendment, but that the Governor-elect may stand in the way.

9. The only large amount of money spent in any State for the Initiative and Referendum was the sum of \$3,289.17 used in Ohio in 1909, with barren results as far as legislative action was concerned.

Thus the Commission has expended \$19,089.93 for Land Value Taxation in Oregon, Missouri and Rhode Island, and \$5,331.07 in the effort to put the Initiative and Referendum into State constitutions so that the people may have the power and opportunity to initiate and vote upon the question of taxation independently of the wishes and prejudices of legislatures controlled by Special Privileges.

Directly connected with the Oregon campaign for County Home Rule in Taxation was the successful campaign that defeated a bill proposed by the Legislature to call a constitutional convention, which

seemed to be a plan to draft a constitution and have it "proclaimed" without giving the people an opportunity to vote on it, as was done in Delaware, Virginia, Kentucky and other States. The Oregon voters vetoed that bill.

In addition to the foregoing, the Commission has sent out a quantity of such literature as is obtainable, and plans are now under way for the preparation of a "Merchants' and Manufacturers' Booklet," the object of which is to show that Land Value Taxation means a saving of dollars—an actual profit of dollars—to merchants and manufacturers. The booklet will give actual examples taken from several States in which Land Values and Improvement Values are separately assessed, and will show contrasts between the effects of the General Property tax and the Land Value tax on mercantile and manufacturing business.

The New York Conference

November 19-21, 1910

November 19, 20 and 21 the Joseph Fels Fund Commission held a meeting in New York City, in which many interested in the work of the Commission were asked to participate.

The object of this meeting was two-fold—to take account of what had been accomplished, and to decide on plans for the future. Hon. Robert Baker, of Brooklyn, was elected Chairman of the meeting, and Joseph Dana Miller, editor of the *Single Tax Review*, was elected Secretary. The financial report of the Commission, a summary of which is given on page 30, was presented to the meeting, and then an account was given of the work done and of the results accomplished up to date.

In beginning its work the Commission decided to devote the funds at its disposal toward putting the Single Tax into operation in those places where conditions seemed most favorable; this was working along the line of least resistance.

In order to enlarge the list of States in which we might have a hopeful field for efficient work, and to strengthen the position of our workers in Oregon and Missouri, we complied with the requests of Single Taxers in Arizona, Arkansas, New Mexico, Colorado and Minnesota to send speakers into those States to assist in the campaigns for the Initiative and Referendum. In every case in which this was done the request came from earnest workers for the Single Tax, who intend to use the "people's power" to achieve that reform.

In most of the States where sentiment in favor of Land Value

Taxation seemed strongest the State constitution must be amended. To amend a State constitution requires a popular vote, and to secure a popular vote a proposition must be submitted by the Legislature, except in States that have the Initiative and Referendum. It is almost as difficult to get a measure through the average Legislature, submitting anything that is recognized as a Land Value Tax measure, as it is to get the same Legislature to adopt the measure outright.

The chances for putting the Land Value Tax system into effect are unquestionably best in States where the people have the Constitutional Initiative, so it has always seemed clear to the Commission that we could secure practical results soonest in those States, and hasten results in other States best by helping them also to secure the Initiative and Referendum.

At the inception of its work the Commission was flooded with appeals for help, as well as with suggestions concerning the best way to work. On looking over the ground, it seemed that the Single Taxers in Oregon and Missouri offered the best showing of reasons why our efforts should be concentrated in those two States. In Rhode Island, where no constitutional change is needed, the Single Taxers also made a creditable showing, and it seemed well to give help in that State. In no place has the Commission taken it upon itself to direct local campaigns. Local workers in each State have had charge of the work, and have attended to all details.

In Oregon the campaign of 1910 was to secure the adoption of an amendment to the Constitution providing for County Home Rule in Taxation. This campaign was merely one of preparation for a fight for straight Single Tax in 1912. The Legislature of Oregon submitted two tax amendments providing for changes that seemed progressive, but that did not really go to the root of the tax question, and it was not possible to get the Legislature to submit a measure for County Home Rule; consequently, it was necessary for our friends to make use of the political power given them by the Initiative and Referendum, and in that way submit the desired amendment to the voters. That was done.

The Oregon law already provides for an apportionment of the tax for State purposes among the counties, so that County Home Rule in Taxation will allow any county to raise not only its local taxes, but also its share of State taxes, by whatever method the majority of the voters in a county prefer. A vigorous campaign for the adoption of the County Home Rule Amendment was at once begun, but the campaign was confined to the "Printed Word;" no attempt was made to carry on a speaking campaign.

Oregon Tax Pamphlet

A pamphlet was prepared showing, from the official assessments and tax figures of 1909, the amounts of taxes paid by different classes of the population under the existing or General Property Tax system, and what the assessments and taxes of each class would have been in 1909 if the Land Value Tax system had been in effect; and what rate of taxation it would have been necessary to impose upon Land Values in order to raise the same revenue by Land Value Taxation that was raised in each county in 1909 under the General Property Tax system. All calculations were based on official figures, and thus farmers were shown that their taxes in 1909 would have been much lower under the Land Value Tax than under the General Property Tax system. In the same way, it was shown that owners of improved city lots would have profited by the Land Value Tax, that business and labor would have profited by the change, while a much greater burden of taxation would have fallen upon franchise corporations and upon speculators in lands and city lots.

The Oregon Tax Pamphlet gives these figures for the State as a whole and for each county in Oregon, and gives a number of individual illustrations showing how business and labor would have been benefited and how speculators would have been penalized in Oregon in 1909 if the Land Value Tax system had been in operation. Thus the effort of such plutocratic papers as the Portland Oregonian to misrepresent the effect of the Land Value Tax had but little weight with the voters.

A copy of the Oregon Tax Pamphlet was mailed to every voter in the State. Any one who wishes to have a copy of the pamphlet should send twenty-five cents to W. G. Eggleston, 270 East Twenty-eighth street, Portland, Ore. It should be borne in mind that this pamphlet is not an attempt at prophecy, but an actual demonstration of how and where taxes would have been raised and lowered in Oregon in 1909 if the Land Value Tax system had been in operation in that year. The chief credit for the preparation of the Oregon Tax Pamphlet belongs to Dr. W. G. Eggleston, of Portland, who, as the head of the Publicity Bureau of this Commission, was sent to Oregon to assist in the campaign for the Land Value Tax system in that State. All money paid for these pamphlets will be turned into the Joseph Fels Fund of America.

The result of the election in Oregon was not known when the Commission met in New York, but four days after the meeting was adjourned the good news was telegraphed that the County Home Rule Tax amendment was adopted by a majority of more than 2,000 in a total vote of 98,000. Multnomah County, containing the city of

Portland, gave it a majority of about 2,000; Clatsop County, containing Astoria, gave it a two to one vote, and in Coos County, peopled mostly by farmers, there was a good vote in favor of it.

By endorsing the County Home Rule amendment, and at the same time by defeating the scheme for a constitutional convention, the voters of Oregon won a double victory, and **every subscriber to the Joseph Fels Fund of America may now see that the money spent in the Oregon campaign of 1909-10 was well spent. This victory is clearly the greatest that has been won in the history of the movement for the taxation of Land Values.** In a circular appeal for funds sent out several months ago, the Commission said:

"Our expenditures are being concentrated in a few States where constitutions are most favorable, where sentiment is for Land Value Taxation, and where men are on the job with records for success. Disbursements are directed to carefully planned work in the field of politics, propaganda being incidental. Results are therefore expected. There will be preliminary contests of tremendous importance at the approaching elections. Victory in one of these will almost guarantee that the Single Tax will be in operation at a date no later than 1913."

That victory has been partly won, and preparations are being made for further advances. There can be no doubt that there will be bitter opposition on the part of Special Privilege; but if our work is properly sustained, nothing short of a reactionary revolution can prevent the adoption of the Land Value Tax by a number of Oregon counties, and finally by the whole State.

Missouri and Rhode Island

In Missouri we had originally planned a similar campaign, but circumstances made it inadvisable this year, so the Missouri campaign for the Land Value Tax will be made from this time until the election in 1912. Meanwhile, there will be a campaign in Oregon, and we may look for a close race between these two States for the honor of being first to attack the root of Special Privilege with the Land Value Tax.

In Rhode Island we have good ground for hope that the Legislature will pass a bill for Home Rule in Taxation. A campaign is being carried on under the direction of ex-Governor L. F. C. Garvin and John Z. White. Some of the largest business concerns in the State have endorsed our measure. The State is small, and three-fourths of the population live within ten miles of the State House. The Legislature is possibly more responsive than elsewhere to the popular will when plainly expressed. Here, as in Oregon and Missouri, the voters are being systematically supplied with information on

tax matters, and much important information is being gained in regard to tax methods and property values in the State.

Direct Legislation Campaigns

The election of members to constitutional conventions in New Mexico and Arizona gave us a chance to create two new openings for the Single Tax, through the election of delegates pledged to put the Initiative and Referendum in the new constitutions. At the urgent request of local Single Taxers the Commission sent John Z. White to stump both Territories. He did splendid educational work. In Arizona the result was a great victory. An overwhelming majority of progressive delegates were elected to the constitutional convention, and we may feel assured that Arizona will come into the Union with a constitution that will present no obstacle to popular government or to our cause. New Mexico was less fortunate. Its constitutional convention was controlled by monopolistic interests, and its people must choose between the postponement of statehood and coming into the Union with a constitution that ties their hands while giving a free hand to the predatory interests.

Arkansas voted on the Initiative and Referendum in September. There, also, the Single Taxers appealed to the Commission for aid. Single Taxers in Oregon and Missouri seconded the request of our Arkansas friends on the ground that their own position would be strengthened by a victory for so progressive a measure elsewhere. They made it clear that the more States that adopt the Initiative and Referendum, the harder it will be for the interests to successfully oppose them, so that our aid to that cause will materially strengthen the position of our friends fighting outright for the Single Tax in Oregon and elsewhere. The aid requested was, accordingly given. The Commission has since been assured that it came at the right time and had much to do with winning the victory that was gained at the polls. Mr. George Judson King, of Toledo, who was sent to Arkansas by Dr. C. F. Taylor of Philadelphia, is entitled to great credit for his leadership in this campaign.

In Colorado a similar campaign was carried on under the leadership of that veteran worker, Ex-Senator James W. Bucklin and of John H. Gabriel. At their request, which was seconded by many other Single Taxers, John Z. White was sent to the State and the Initiative and Referendum amendment was adopted by a two to one vote, in spite of the fiercest opposition on the part of Special Privilege, which fraudulently counted out the Home Rule Tax amendment in 1903. Colorado is now free to follow the example of Oregon and Missouri when the people wish to do so.

Some criticism has been made of the Commission's expenditure of money for the Initiative and Referendum. This has been, in the main, the result of misunderstanding. Some critics were under the impression that all or most of the funds were being spent for this work; but the fact is, as the financial report shows, only a small part of the expenditures of the Commission were for that work. Others objected on the ground that such work is not Single Tax work. Yet it is obvious that without the Initiative and Referendum the Oregon victory for County Home Rule in Taxation would not have been won, and that it would be impossible to submit any kind of a Land Value Tax amendment in Missouri or Oregon in 1912.

Not the least of the benefits derived from the New York meeting of the Commission was the presence of some of the critics who stated their objections and learned how groundless were those objections. **It is important to remember that the Joseph Fels Fund was not established to propagandize the country, but to put the Land Value Tax into effect somewhere in the United States within five years—and that requires votes, which can not be got without political action.**

The Commission has contributed to the support of the Public and of the Single Tax Review. Mr. Emil Schmied was engaged as Business Manager of the Public to build up the subscription list and secure advertising, and the increase of paid subscriptions from 6,135 in 1909, to 8,609 in 1910, is assurance that he is doing good work.

Such work is naturally expensive and the results may seem disproportionate to the expenditure, but it is hoped it will appear otherwise at the end of the two-year campaign Mr. Schmied is conducting, which length of time the Commission agreed he should have; but he does not insist on this arrangement if the Commission wishes to discontinue it. The readers of the Public and the Single Tax Review can decide for themselves how well the money used to sustain these papers has been spent. A statement of the business of the Public is given on pages 34-38.

Publicity Bureau

Early in 1910 a beginning was made in organizing a Publicity Bureau. Dr. W. G. Eggleston was selected as the head of the Bureau because his newspaper training and his exceptional ability as a writer give him peculiar fitness for that work. The good work done by him in Oregon has already been mentioned. In addition to Dr. Eggleston, Mr. Samuel Danziger of Philadelphia, was selected as assistant, and assigned to miscellaneous work. He will assist in the preparation of the "Merchants and Manufacturers Booklet," the

object of which is to carry conviction to merchants and manufacturers by showing, from official figures of various cities in different States, how the General Property Tax is a tax upon production and all business, and how merchants and manufacturers will get pocket-book profits from the Land Value Tax.

Three circular letters were sent to the private and public libraries of the country, offering a special edition of Henry George's works at \$6. About 100 orders have been received. It is hoped that delivery can be made early in March, and the Commission will have on this contract an additional 150 sets, with which it can fill orders to libraries and public institutions at this price, and will be glad to hear from those interested; but in justice to H. H. Timby, of Conneaut, O. (in connection with whom this order was placed), these sets should not be sold to any others, as Mr. Timby is soliciting and taking orders from individuals at \$9 a set.

The Commission has mapped out a program for the future, subject to such changes as may be deemed wise. It has been decided to continue the support of the work for Land Value Taxation in Oregon, Missouri and Rhode Island. The financial support of the Public and the Single Tax Review will be continued. Inasmuch as Dr. Eggleston has been assigned to the work in Oregon for the next two years, the organization of the Publicity Bureau has been assigned to a committee of two Commissioners, Lincoln Steffens and Frederic C. Howe, who are to consult with Henry George, Jr., and report. A Lecture Department has been authorized and placed in charge of Bolton Hall, Frederic C. Howe and Lincoln Steffens.

It was voted to continue with John Z. White the contract that expires June 30, 1911, as long as it is satisfactory to Mr. White. Since he has been working for the Commission it has been impossible to satisfy the calls that have come for him from many States. It should be understood that Mr. White is now doing much more than merely lecturing on Land Value Taxation and Direct Legislation in various States. He is doing constructive and definitely concrete work in States where the people already have or are demanding the democratic political tools with which they can get and keep control of the taxing power—as the people of Oregon and Missouri are preparing to do under their political powers of Direct Legislation.

The Hon Robert Baker was made Field Secretary with authority to hold meetings, solicit subscriptions and collect money for the Joseph Fels Fund.

More Money Needed

Of course, the continuance of the Commission's work and the achievement of further results depend on the financial support that

will be given. Joseph Fels has done very much more than he agreed to do. He has not only given more money than he promised to give, but he has given himself to the work. In the whole world a more active and fearless worker for our cause can not be found. The zeal, activity and sound discretion displayed by him in what he does personally to advance our movement make him an invaluable asset, entirely aside from anything he has done or can do in a financial way. The pride we feel in the fact that our movement has gained a man like Joseph Fels would be justified even though he came penniless to us.

The Commission is ever flooded with appeals for help from many States and localities where good work could be done. It is being called upon to sustain many different lines of work, much of which deserves help. If we had succeeded in matching Mr. Fels' offer, we could have responded favorably to all reasonable requests. But unfortunately we did not have the money. Our pledges amount to only a little more than \$15,000. This not only compels us to limit our activities to places and lines of work that promise to give concrete results in the shortest time, but it places us in a bad light with Mr. Fels. It makes it appear as though the Single Taxers of the United States are indifferent to the opportunity he has given us.

It is a mistake to look upon contributions to this Fund as donations. They are really investments which will prove extremely profitable should they result in giving us the Single Tax. Like investments of many other kinds, the chance of securing a profitable return may be made a certainty by making the amount invested sufficiently large. It sometimes happens that the amount originally put into an enterprise turns out to be too small to get the best results. In such a case the good business man or skillful financier increases his investment accordingly. The Commission does not wish to urge any contributor to increase his subscription, but it does feel in duty bound to call attention to the fact, which might not otherwise be known, that it would be possible to broaden and strengthen the power of the Commission for good and enable it to take care of and help all work likely to advance our cause, if all subscribers would give, or get others to give, an amount sufficient to at least match Mr. Fels' offer. Possibly there are some who, on learning this fact, will see their way clear to meet the situation by increasing their subscriptions. Many have, no doubt, fixed the amount subscribed at what they believed at the time would be sufficient to enable the Single Taxers of the United States to match Mr. Fels' offer. Had they known that it would fall short, as it has, they would have no doubt made their own subscriptions larger in the first place. There is still time for such subscribers to do so,

if they feel inclined. Those who have already pledged all they can afford can also help us by personally calling upon Single Taxers in their localities who have not yet responded to any call, and secure a pledge and contribution from them.

It is important that we do not go through another year without raising at least the \$25,000 needed to match Mr. Fels' offer. We shall need the full amount of \$50,000 in order to do properly the important work mapped out in various States and cities.

Reports of Individuals

Immediately after the organization of the Conference at the Liberal Club, Daniel Kiefer, Chairman of the Commission, made his report on expenditures and the work done. The financial statements are published in brief as an appendix to this pamphlet.

Mr. Joseph Fels, being called on to report on European conditions, said it had been but a few years since the light of Henry George's philosophy broke into his "befuddled brain." Continuing, he said: "I want no consideration for the money I have contributed to this cause. I want no consideration save that which Joseph Fels may be entitled to on account of his own work, but none for his money—damn the money! The land clauses in the British Budget were put there to stay. Nothing that any party can do will stop the movement in England. Had it not been for the land clauses of the Budget the Liberal party would have gone down to defeat, and if these clauses are cut out of any future program the party will go down to defeat."

Mr. Fels then spoke of Denmark where, he said, the question of the taxation of land values is better understood than anywhere else in the world. One hundred and forty thousand small farmers in Denmark, with an average of less than twenty acres apiece, are teaching our doctrines everywhere. In many of the halls, one right opposite the Parliament building, and in the public schools of Denmark, you will see pictures of Henry George upon the walls. In France the Society of the Impôt Unique, or the Single Tax Society, has been formed recently, with eighty members.

"In Spain, where there are only three known Single Taxers, one of them, Antonio Albendin, is busy translating 'Progress and Poverty.' In Italy there is one magazine devoted to land reform and it has translated many articles from the Public. In Sweden the brilliant Johann Hansson is devoting himself to this movement. I may add that six members of the Danish Parliament are committed to the taxation of land values. This movement is going on in every country into the language of which our gospel can be translated."

Mr. W. S. U'Ren, of Oregon City, Oregon, reported on the work done in his State, but he did not know until four days after the Conference adjourned that the amendment for County Home Rule in Taxation had been approved by the voters of Oregon. Mr. U'Ren spoke of the campaign tax pamphlet written by Dr. Eggleston, and printed and sent to the voters of Oregon at the expense of the Joseph Fels Fund, explaining that the pamphlet was designed to show the farmers, business man and laborers of Oregon that the Land Value tax will give them a pocketbook profit, while the General Property tax is a profitable system for speculators and all holders of Special Privilege, but a great and growing burden upon all classes of producers. He said that the opponents of the Land Value tax had not been able to attack any of the figures in the pamphlet.

"We expect to win for the Single Tax in Oregon in 1912 if our County Home Rule Tax amendment has carried; and if it has not carried we expect to win anyway. If we have won, it is because we have the Initiative and Referendum, with which we can place upon the ballot and get a vote on any measure or constitutional amendment that is petitioned for by 8 per cent of the voters of the State. We have found in Oregon that the initiative and referendum powers are absolutely necessary for political progress, without which we can not make economic progress. The holders of Special Privilege understand that they can not keep the taxing power in their hands if the people get the political power to vote directly on measures without the consent of the Legislature, and our friends should understand that the line of least resistance to economic freedom is the Initiative and Referendum, which give political freedom to the people. Political freedom is the key to economic freedom. The people can not depend on any man or a few men to confer any kind of freedom upon them. They must have the political tools for self-government."

Mr. U'Ren warmly endorsed all the work that the Commission has done for Direct Legislation, and showed how helpless the people of Oregon would be without the Initiative and Referendum. He exhibited the Oregon ballot used at the November election, on which were printed the names of more than one hundred candidates and 32 measures, and said that the time taken by the voters in voting on candidates and measures was from 2½ to 6 minutes. He told how the voters of Oregon had used their Initiative and Referendum powers to gain, step by step, political control, and how they are now beginning to use those powers to exercise economic control by taking the taxing power into their own hands. The audi-

ence was intensely interested in what Mr. U'Ren said, and he was questioned by many of those present.

Ex-Governor Lucius F. C. Garvin, of Lonsdale, R. I., reported for his State, saying that meetings had been held in several cities and at two watering places during the summer of 1910. Visits had been made to the labor unions, on which occasions tax reform had been argued but the Single Tax preached. He had secured the signatures of a large number of influential business men to the petition for local option in taxation. Speaking of the attitude of the press, Dr. Garvin said that some papers were quite favorable, notably one daily paper in Newport. Letters advocating tax reform and local option in taxation had appeared to the number of 351 in the press of the State. He spoke of the favorable attitude of the Mayor of Woonsocket, where machinery and other personal property are exempt from taxation for from ten to fifteen years. If it were possible to secure a working example in Rhode Island in a city like Woonsocket it would be of incalculable advantage.

The Conference then adjourned until 2:30 p. m., when it was again called to order by Chairman Baker.

Dr. William Preston Hill, of St. Louis, reported briefly for Missouri, saying that because of the fact that the people of his State have the Initiative and Referendum it is now possible to make an effective campaign for the Land Value Tax in Missouri, and get a popular vote upon that question. Some of the voters can submit the question to all the voters because of the Direct Legislation power in the hands of the people. A Land Value Tax amendment was not submitted in 1910, he said, because our friends in Missouri did not have the time to prepare a carefully written amendment and then prepare the proper literature and make a winning campaign. He strongly endorsed the work done by the Commission, and urged all believers in the economic philosophy of Henry George to assist the Commission in every way possible, so that it may go on with the work it is now doing and do a better and more extended work.

Chairman Daniel Kiefer reported for the Public, giving some interesting figures showing the increase in the circulation of that paper in the last year—an increase from 6,135 in 1909, to 8,609 in 1910.

Louis F. Post, editor of the Public, reviewed the history of the Public and paid a high compliment to Emil Schmied, who has increased the subscription list more than 2,500 in ten months. Speaking of the Commission and what it hopes to accomplish, Mr. Post believed that this meeting would establish such confidence in the Commission that it would be able to raise the funds necessary for

the work it has undertaken, and for the definite purpose for which Joseph Fels made such a liberal subscription—to put the **Single Tax into operation somewhere in the United States within five years.**

Mr. Post then spoke of the personnel of the Commission. Of Mr. Kiefer, he said he was selected because he was a national money raiser. Of Jackson Ralston he said: "Who does not know Jackson Ralston? He went into the Single Tax movement more than twenty years ago. He stands before the Supreme Court of the United States on equality with any lawyer at the Washington bar. He has made his mark as an international lawyer before the tribunal of The Hague. Is any Single Taxer unwilling to trust Ralston as a member of this Commission?"

"Is there any one who knows any reason why Lincoln Steffens should not be trusted? Lincoln Steffens is as convinced a Single Taxer as you will find anywhere in this country. And what about Fred Howe? When Tom Johnson was first elected Mayor of Cleveland he found Fred Howe, a Republican member of the city council. Howe went to the Ohio State Senate a Tom L. Johnson Democrat. He has served our cause long and faithfully. Is there any one who will not trust Fred Howe? And Briggs. Why, Briggs knows the Single Tax from the ground up and has known it for ten years; he is a man of large business interests, honorable and efficient in all that he does, and a notable man in Indiana and about Chicago. Altogether, if there is anywhere a body of Single Taxers who are as well fitted for the positions these men fill on this Commission I do not know of them."

Mr. Joseph Fels explained that the inception of the Joseph Fels Fund dated from the day he met Daniel Kiefer at Fairhope. It was Mr. Kiefer's uncompromising honesty that suggested to Mr. Fels the creation of this fund, and to him should be given the credit. It was his knowledge of what we wanted and how to get it that brought Mr. Fels under his influence.

John Z. White, of Illinois, spoke of his campaign in New Mexico, Arizona and Colorado, under the auspices of the Commission, for the Initiative and Referendum, and emphasized the necessity for giving financial aid as well as moral support to every movement for the Initiative and Referendum where there is a fighting chance to put a good amendment into a State Constitution. The Initiative and Referendum, he said, is not Single Tax, but it is a part of the great democratic movement, giving the people the power to govern themselves and thus the power to substitute the Land Value Tax for the present iniquitous system of taxing industry. Without the power of Direct Legislation, he said, the people of a

State can not abolish, nor make any change in the present system of taxation without first getting the consent of their servants in the Legislature, and we all know that State Legislatures are generally controlled by the few who constitute the taxing class because of the ownership of Special Privilege.

Letters of Criticism

Secretary Joseph Dana Miller read letters from Messrs. A. C. Pleydell, Lawson Purdy, Edward Pollak, William Lustgarten and John Moody.

Hon. Tom L. Johnson, of Cleveland, commented briefly upon one of these communications and spoke in terms of commendation of the work of Chairman Kiefer particularly and the Commission generally. He endorsed the work done and the expenditures made outside of "straight Single Tax propaganda."

Mr. Jackson H. Ralston, of Washington, D. C., speaking for the Commission, said that Mr. Fels had not sought to direct the channels of the Commission's activities by reason of his contribution. "If there have been errors of judgment Mr. Fels, at least, has not been guilty. The Commission determined upon certain kinds of activity. When I was asked to become a member of the Commission, I said if it were designed to throw money into the air by the circulation of Single Tax literature and similar methods, I should decline to have anything to do with it. I believed it was wiser for us to concentrate our efforts on smaller fields, on concrete work, and get rid of obstacles. This we have been doing, and we come to tell you about our work. As for Direct Legislation, it bears to Single Tax as close a relation as a lock does to the door. Even in Rhode Island, where there is no constitutional obstacle to the Single Tax and where the Legislature is the only obstacle, the earnest band of Single Taxers, under the leadership of Governor Garvin, has thus far failed to influence the Legislature of that State."

Speaking next of Oregon, Mr. Ralston said: "There we found an earnest group of Single Taxers who knew what they wanted and how to get it. Don't think the money spent there has been wasted, even if the amendment for County Home Rule in taxation has been lost. More Single Taxers have been made in the fight just waged there than in any year preceding the campaign, and the next two years will bring a complete triumph if the Single Taxers of the country will meet Mr. Fels' offer. We have entered upon a five-year campaign, and I believe that before the end of the five years we shall get there. Then, when you are asked where the Single Tax is in operation, you will be able to point to Oregon.

Why waste time finding fault because the money is not spent solely for propaganda work when an opportunity like this presents itself? We shall have the fight on in Missouri during the next two years, and will propagandize that State to get definite results at the ballot box. We had some experience in Maryland along the line of greatest resistance. We went to the Legislature and got a few votes; but if we had had Direct Legislation we would have interested enough voters to force the Legislature to submit the necessary bill, or the voters themselves could have amended the constitution so as to get Home Rule in taxation."

Mr. George Wallace, of New York, said that if the program of the Joseph Fels Fund Commission tended to obscure our demands he was hostile to it, and said that that was his first impression, but since he had heard the program he approved of it.

Messrs. **Western Starr**, of Maryland; **Charles S. Prizer**, of Philadelphia; **Charles H. Ingersoll**, of New Jersey, and others discussed matters of policy. Mr. Prizer suggested the application of business methods, such as have become familiar to him in the conduct of his business, to the collection of money for the Joseph Fels Fund; he believed it possible to collect a fund of \$50,000 a year.

The Conference then adjourned until 8:15 p. m., when it was called to order by Chairman Baker and returned to the unfinished part of the program, the first business being the report of Dr. W. G. Eggleston, of Portland, Oregon, on the work of the Publicity Bureau.

Dr. Eggleston explained that early in February, 1910, immediately after being selected to conduct the Publicity Bureau, he was sent to Oregon to assist the men in charge of the important work in that State for the County Home Rule Tax amendment. On his arrival in Oregon the work of assisting in the preparation of the tax pamphlet—already mentioned—was assigned to him, and that work demanded such close attention that he had but little time for anything else. Yet that tax pamphlet, he said, is true publicity work, though it is less an argument for the Land Value Tax than a mathematical demonstration of the good effects of that tax and the bad effects of the General Property tax.

The idea in publishing the pamphlet and sending it by mail to every registered voter in Oregon was to put the voters in possession of tax facts that would induce them to vote for the County Home Rule Tax amendment; to show how the General Property Tax is a tax on business, while the Land Value Tax is a tax on Privilege; and to show by official figures that the Land Value Tax will help the farmer who is not a land speculator. The object of the

pamphlet, said Dr. Eggleston, was to make votes for the tax amendment rather than to make Single Taxers. He emphasized the importance of Direct Legislation in our movement, saying that the greater part of the daily press—and especially the Associated Press—being controlled by Special Privilege, is hostile to the Initiative and Referendum and either falsifies or suppresses news in regard to Direct Legislation. For example, when the Circuit Court of Multnomah County, Oregon, decided that the Initiative and Referendum was unconstitutional, that decision was sent to papers all over the country by the Associated Press, but when the Supreme Court of Oregon reversed the decision of the lower court and decided that the Initiative and Referendum was constitutional, not a word in regard to that decision was sent out by the Associated Press.

Samuel Danziger, of Philadelphia, said that his efforts had been directed mainly to finding some State in which land values and improvements are separated in assessments, so that the Publicity Bureau might get to work on a "Manufacturers and Merchants Booklet," already mentioned in this report.

Mr. E. L. Heydecker, of New York, took issue with Mr. Ralston in his statement that only Rhode Island and New York would permit of the adoption of the Single Tax without a constitutional amendment, and said there were eight and possibly more States where the Single Tax can be put into operation without a constitutional amendment. In these states, he said, the Legislature has practically a free hand. He contended that South Dakota is the most backward State in the Union in the matter of taxation, though that State has had Direct Legislation longer than any other State. He did not believe that Direct Legislation was the "open door" it had been called, and took issue with those who contended that Direct Legislation is necessary for the adoption of the Single Tax.

Mr. Frederick C. Leubuscher, of New York, said he had drawn the first bill offered in New York providing for an amendment to the Constitution permitting the adoption of the Initiative and Referendum, and therefore he would not be misunderstood if he said the time was coming when the Joseph Fels Fund Commission would spend most of its money for straight-out Single Tax.

Mr. Joseph Dana Miller, editor of the Single Tax Review, spoke upon what had appeared to him the dangers of the program, though he confessed that what he had heard had tended to give him a different view of the matter. Only a small proportion of the fund collected had been for the Initiative and Referendum, and such criticism as had been called forth might well be held to apply not to

what was now doing but to what had been done. He feared the danger of entangling alliances, also the danger of diverting our own propagandists to Direct Legislation rather than to our own great principle. He quoted Mr. Fels in support of his contention that the clear agitation for the taxation of land values would bring about Direct Legislation quicker than anything else.

Mr. Joseph Fels: "Mr. Miller says, and with truth, that I am in favor of a clear agitation for the taxation of land values. I say it, and have always said it. But as to methods, and differences of opinion in regard to methods, those who are doing the actual work ought to know better what to do than those a thousand miles away. I want to say that since my return to this country and learning the reasons why certain things have been done, I am in perfect agreement with the work of the Commission. As for the kickers, and the gentlemen who want the Commission to spend money here in New York for pure Single Tax propaganda, or for building up and keeping alive a Single Tax organization, why not have another fund for that purpose? I now offer to duplicate every dollar that these gentlemen will raise for any work they want to do in their own way, and I don't expect any takers on that proposition."

Mr. Benjamin Doblin, of New York, said that the sum spent in Oregon—\$16,000—if spent in New York would secure the Single Tax in that State. He advocated a change of name from the "Joseph Fels Fund" to the Henry George Fund, or some other name. Speaking of Direct Legislation, he said that "there is just as much chance for the Socialists to run in some socialistic measure and getting away with it. That is the danger. The question now is not what the Commission has done, but what it will do."

Mr. John J. Murphy, of New York, said that what we should do is to preach the Single Tax, so that when the people obtain control of the machinery of government they will know what to do with it. He thought the press work was as important as any work that could be done.

Mr. Will L. Price, of Pennsylvania, said that some of us were in danger of becoming class-conscious Single Taxers like the class-conscious Socialists, who are conscious of very little more than that. "What we want, and what the world wants, is democracy, and the Single Tax is only an economic phase of democracy."

Mr. C. H. Mann, of New Jersey, did not agree with those who denied the necessity for Direct Legislation preparatory to the Single Tax: "In every reform there are two phases of the work necessary to be done; the second follows the first in time. First, the academic phase or stage, where the principle is taught and people learn

what it is. Second, the concrete realization of the principle. The methods necessary for each phase or stage are different, but both are necessary to make the principle a living fact in the lives of men. In the Single Tax work we have passed the first phase and have entered the second. It may appear to those who have worked long and earnestly for the first phase that we are departing from our ideal, but such is not the case. We are merely getting the tools necessary for the work of the second phase. The man who wishes to build a tower, begins by digging a hole in the ground. Digging a hole does not look much like building a tower, but that hole is necessary so as to have a firm foundation for the tower. Just so when we prepare the way for the Single Tax by working for and getting the Initiative and Referendum."

Mr. Lincoln Steffens, of Connecticut, said he was a muck-raker and this was his first experience at being muckraked. "When the Commission first met the members were in the dark, yet we had our work to do. We did not know what to do. We soon found out that the Commission could do nothing as a Commission; that we must have agencies to do the work. Oregon might not be a better State than New York, but Mr. Kiefer knew and Mr. Fels knew and I knew that there was a group of active Single Taxers in Oregon who had been fighting for many years, preparing the way for the Single Tax. They knew what they wanted, and went to work to get it without making any unnecessary noise about it. Those Oregonians are not going to get the Single Tax by gumshoe methods, but by Single Tax propaganda. With Direct Legislation in operation we are going to get the Single Tax by direct propaganda methods.

"As to propaganda, I have learned something from the criticism that has been made. I think some good has come out of this criticism, if those who have made these criticisms will get together, make suggestions and give them to us. Determine upon what you think should be done; tell us how to do it or how we can find the men to do it. I understand better than I did what you want, but I don't understand enough; so won't you get together and tell us how this work ought to be done?"

Mr. W. S. U'Ren told of his experience as a Single Tax propagandist before he learned that mere propaganda is not the line of least resistance. "I read 'Progress and Poverty' in 1882," he said, "and I went just as crazy over the Single Tax idea as any one else ever did. I knew I wanted the Single Tax, and that was about all I did know. I thought I could get it by agitation, and was often disgusted with a world that refused to be agitated for what I wanted. In 1882 I learned what the Initiative and Referendum is, and then I saw the way to the Single Tax. So I quit talking

Single Tax, not because I was any the less in favor of it but because I saw that the first job was to get the Initiative and Referendum, so that the people, independently of the Legislature, may get what they want rather than take what the Legislature will let them have. We have laid the foundation in Oregon, and our Legislature can not draw a dead line against the people.

"We have cleared the way for a straight Single Tax fight in Oregon. All the work we have done for Direct Legislation has been done with the Single Tax in view, but we have not talked Single Tax because that was not the question before the house. Now that question is before the house in Oregon, and we will discuss it. In that State, since we first began our work with the Single Tax as the goal in view, we have confined ourselves to the questions to be voted on at the next election. To do otherwise is to confuse the voters. **The Joseph Fels Fund Commission began its work with the definite aim to put the Single Tax into operation somewhere in the United States within five years, and it will succeed in that work.**"

The Conference then adjourned, to meet the next day (Sunday) at 1:30 P. M., and at 2:10 Sunday afternoon it was called to order by Chairman Baker. On motion of Mr. Bolton Hall, suggestions to the Commission were made the order of business.

Mr. Jackson H. Ralston explained that the amount spent by the Commission for Direct Legislation since it was organized amounted to only about \$5,000, so that of all the money spent by the Commission for all purposes only 13 per cent had been spent for Direct Legislation. He would not say that nothing will be spent by the Commission hereafter on Direct Legislation, because it may be necessary to spend some money in that direction; but the amounts spent hereafter for the Initiative and Referendum will probably bear a much smaller proportion than heretofore to the total expenditures.

Mr. Charles S. Prizer offered a number of suggestions in writing, which were considered by the Commission in executive session later in the day. Mr. Prizer offered to take charge of a few towns in the vicinity of his business operations in Pennsylvania, and try to raise some money for the Fund.

Mr. L. S. Dickey said he believed that \$50,000 could be raised after the Single Taxers of the country had full information as to what the Commission had done and proposed to do.

Mr. Joseph Dana Miller suggested that the Commission print bulletins of its work, to be mailed every month to the contributors to the Fund and to appear in the Single Tax Review, and perhaps in different form in the Public.

Mr. Benjamin Doblin said we had not conserved our membership of those in the movement, and suggested an appropriation of \$5,000 a year to revive the American Single Tax League, elect a paid organizer and form State leagues, the system of organization to be the same for all. Mr. Doblin was asked to put his suggestion in written form for the benefit of the Commission.

Mr. Post, being asked the policy of the Public in regard to Single Tax news, said that such matter must be either of a kind or so written as to interest others than Single Taxers.

Mr. Fred C. Howe, Mr. Warren Worth Bailey and others spoke in praise of Chairman Kiefer, and, on motion of Mr. Joseph Dana Miller, the Conference expressed, by vote, its confidence in and thanks to Mr. Kiefer and the Commission.

Mr. James W. Bucklin, of Grand Junction, Colo., told how the people of his State had just approved, by a large majority, a constitutional amendment for the Initiative and Referendum. Mr. Bucklin drew up the Direct Legislation plank for the Democratic platform, calling it the "Oregon amendment." The political machines of both parties opposed it, but overwhelming public sentiment forced the adoption of the measure, the credit of which must be given to the Single Taxers and other progressives of Colorado.

Mr. W. S. U'Ren replied to the critics of the Commission and gave further information regarding the Oregon campaign, saying that Dr. Eggleston's pamphlet was an excellent piece of work. "We did not make a Single Tax fight this year, because that was not the kind of fight to make. We rely upon the printed word, and we discuss and advocate the questions actually before the people to be voted on; but we do not go outside the record and advocate measures upon which no vote is to be taken. We do not make speaking campaigns, because that is an expensive and inefficient method of reaching voters. Our group in Oregon has relied on the printed word at all times in the last ten years, and by receiving printed matter in regard to measures to be voted on the voters have got into the habit of reading. Interest in our movement has increased since the adoption of the Initiative and Referendum, and interest in all public questions has increased. The Initiative and Referendum, by which the people can act directly upon measures, irrespective of candidates and their personal opinions, has greatly increased the popular interest in public questions.

"It is no objection to the Initiative and Referendum that the Socialists may use it to put some of their ideas into effect by popular vote. They can not do that unless the majority of the voters approve of the idea presented, and if the majority do approve, then that is the

will of the majority, and that will should be law. It may be true that two or four States may adopt the Single Tax without an amendment of their constitutions, but in those States the matter is in the hands of the Legislatures, which have had the power to adopt the Single Tax ever since 'Progress and Poverty' was published, and the fact remains that not a single Legislature has done anything to abolish the present system of taxation, and the people of the States that have not the Initiative and Referendum are powerless to act for themselves. If Mr. Doblin will come out to Oregon in a few months he will see the Single Tax flag flying, because we have the power to put the Single Tax question upon the ballot to be voted on, and it would not be on the ballot if the people did not have the Initiative and Referendum."

Mr. Western Starr, of Westover, Md., spoke of Eureka, Cal., which town, he had been informed by a correspondent, had declined in population from 12,000 to 8,000 in a very short time, that the city is losing in population at the rate of about five families a week, and that all are going to Vancouver, B. C., which is growing at a marvelous rate because all its revenues are raised by the Land Value Tax.

Resolutions on the Death of Leo Tolstoi

Mr. Joseph Dana Miller offered the following resolutions on the death of Leo Tolstoi, which were seconded by Henry George, Jr., and adopted by a rising vote:

"Whereas, The news has arrived this morning of the death of Count Leo Tolstoi, we, the Single Taxers of America, send our sympathetic greeting to Countess Tolstoi; and

"Whereas, This foremost man of the world, whose teachings have made him famous in all lands, has repeatedly announced his belief in the doctrines of Henry George, for which we stand, and which we are engaged in popularizing in the United States; therefore, be it

"Resolved; That we deeply deplore the death of the Russian prophet and express our hope that the endorsement by this man, on whose soul rested so much of

"The burden and the mystery
Of all this unintelligible world,"

of those doctrines to which we are pledged, and his statement that he regarded Henry George as the greatest of Americans, may be the means of drawing attention to the plan of industrial emancipation to which he lent the weight of his splendid name."

Mr. Henry George, Jr., seconding the resolutions, said: "I take a solemn joy in seconding these resolutions. The last words of this

great man addressed to me in parting at the time of my visit to him at Yasnaya Polyana were in relation to my father. He said that we should never meet again in this life, and that he would soon meet my father. He asked me what message he should bear to him. I gave him the message. I believe he is now with my father and giving him that message and the glad tidings of the movement that both of them worked for in this world.

"To me there is something peculiarly fitting in the place and manner of Tolstoi's death. It reminds me of that part of the Scripture that tells of Moses leaving his brethren and going to parts unknown to die alone. Proscribed by the church, proscribed by the government—an outcast, so to speak, in his own country—this man of eighty-two, old in years but young in spirit, sought to die apart from his family.

"To me there is something wonderfully illuminating in the attitude of Privilege as we see it reflected in the attempts of the hierarchy to bring him back into the fold of the church; that hierarchy that meant so much pain to the toilers of Russia; that sought to make the hewers of wood and the drawers of water contented with their lot, and offered them a reward in after life for what they are robbed of in this life. There was no more chance of Tolstoi's going back to that church in this life than there was of his seeking to go to perdition hereafter. That church meant an armed despotism to him for the souls and bodies of the men and women, not only of Russia, but of all Europe.

"To me Tolstoi was a prophet. I confess that in going to Russia I had a feeling that he was an eccentric man, and I had a fear that I should find him wrapped up with his genius—perhaps much of what is commonly called a 'crank.' But face to face I found a frail old man, yet an understandable man, a man of sweet and indomitable spirit, trying to live not as a beggar, but as one of the people whom Lincoln delighted to call the 'plain people.' For the people of Russia are, in the main, farmers who give most of their substance to support a great imperial government.

"I give the lie to all this talk of domestic infelicity, and I say that the domestic life, as I saw it at Yasnaya Polyana, was a great love. Tolstoi, at thirty-four, married a girl of seventeen, who bore him thirteen children. She stuck to him through thick and thin, through all his spiritual changes. She took care of the material side of life, and as I saw her, a little more than a year ago, a splendid woman of sixty-five, Tolstoi rested upon her. She was a sturdy supporter and a sweet comforter. I came away with the feeling that there was a real marriage.

"Of course, she had to look after the welfare of the family. That

was why she expostulated with him about giving all to the poor. She said that he must not forget the children he had brought into the world. Therefore it was that he gave to her for herself and their children the copyrights of his earlier works and novels. But to the public he gave everything else that he wrote. On his later works you will find the words, "No Rights Reserved." This is why we have seen so much of Tolstoi's recent writings in the newspapers; why his latest writings have been translated into every language and circulated so largely throughout the world.

"Within the last few hours the greatest spirit in the world has passed—the spirit of a man who looked into the eyes of death calmly, fearlessly, with the confidence of a child. Old in the experiences of the world, born into great riches and station, and given to all the luxuries and dissipations of his class, of which he reserved nothing in his confessions, he was born again into the simpler physical and a new spiritual life. A great man; great in every sense of greatness; a man who left the court of princes to follow the man born in the manger.

"To me it was one of the great events of my life to have spent a few hours under his roof, and now his death is a new inspiration. For now all the contradictory things, the things not understandable, will fall away and the majesty of this prophet of brotherhood and justice will shine out. Great is Tolstoi, greater the truth he taught, and greater still will both become as the centuries roll on."

After a few concluding remarks by Mr. Post, the Conference adjourned sine die at 5:30 p. m., November 20, 1910.

SESSIONS OF THE JOSEPH FELS FUND COMMISSION

Held in New York City Friday Afternoon, November 18; Sunday Morning, November 20; Sunday Evening, November 20, and Monday Morning, November 21, 1910

It was unanimously agreed that Fred C. Howe and Lincoln Stefens be allowed \$200 a month for five months, or a total of \$1,000, for propaganda work in the State of New York.

Chairman Kiefer was instructed to employ a competent assistant to aid him in his office work at Cincinnati.

It was unanimously agreed that the appropriation for the work in Oregon from December 1, 1910, to November 30, 1911, be \$12,000, which sum is to include the salary and necessary expenses of Dr. W. G. Eggleston.

Ordered that Chairman Kiefer's report of the work of the Com-

mission, from its inception to December 1, 1910, be printed and sent to our list of 20,000 names, with a circular appeal for funds.

Ordered that the "Merchants' and Manufacturers' Booklet" be printed in comprehensive form and sent to all the merchants and manufacturers of the United States.

Arrangements were made with John Z. White by which his contract with the Commission is extended at least another year from July 1, 1911, with the hope that the contract may be made permanent, co-equal with the life of the Commission.

Henry George, Jr., was requested to take up, with F. H. Monroe, the matter of having unified action between Mr. Monroe and the Commission.

Fred C. Howe moved consideration of a department devoted to lectures to be given at universities, colleges and schools. Referred to Messrs. Hall, Howe and Steffens to effect such an organization.

Fred C. Howe and Bolton Hall were appointed to take up with Mr. Byron Holt a suggestion he made to Mr. Joseph Fels to furnish speakers for Granges on Land Value Taxation, and if their inquiry should prompt a recommendation of Mr. Holt's plan, their advice was to be considered the advice of the Commission.

To the letters from Messrs. Pleydell, Purdy and others, the Chairman was directed to reply substantially as follows:

"DEAR SIR—Your letter of recent date, addressed to the Joseph Fels Fund Commission, was duly received, and was read at the meetings of the Commission and of the Conference in New York City.

I take pleasure in saying that the discussion following the reading of your letter did much to clear the atmosphere and enlighten the Commission. It was, however, resolved that we do not make any specific reply either to your criticisms or to those of a similar nature from others, but we shall trust that the general report of the Commission, now in preparation—which we hope to have in the hands of all contributors and all interested in Single Tax early in the year—will be satisfactory to you, as well as to all other critics of the Commission, for the justice of whose criticism, we are frank to admit, some provocation may have been given.

"Hoping that we may have your interest and co-operation, we beg to remain,

Yours very truly,

....."

The Commission ratified the contract made with Emil Schmied by Chairman Kiefer, the desire being that Mr. Schmied be given the full two years to demonstrate the effectiveness or failure of his program.

W. L. Price, of Philadelphia, urged the Commission not to use any of the Fund in Pennsylvania, but that concrete work be done in

the States where the people have the political tools to secure the Single Tax and get the needed object lesson; that the latter be the sole aim to which all the energies and resources of the Commission be directed.

A letter from E. S. J. McAllister, of Portland, Ore., to the Commission was read. The following extracts show the purport of the letter, which is dated November 11, 1910:

"Yesterday our Executive Committee had a session, and the matter of Dr. Eggleston's return to Oregon was discussed in detail. Dr. Eggleston's services are, and have been, of inestimable value, and every member of the Committee was of the opinion that it would be an irreparable loss if he should not be returned to us by the Commission for the next two years. We have already outlined our plans for the straight Single Tax fight, and if our tax amendment is carried the decks are swept clean, so far as the Constitution is concerned, for a very simple and clear issue.

"It was the feeling of our Committee that Dr. Eggleston has the situation fully in hand, and that he has a grasp upon it that it would require a stranger coming in at least six months to acquire. You understand, of course, that it is necessary for us to have one man, at least, giving all of his time to the matter of producing literature for and answering objections to the Single Tax here in Oregon.

"Our Committee is unanimous in its opinion that Dr. Eggleston's services would not be as valuable, in the long run, if given to the general committee in establishing a Publicity Bureau, or in any other way, as they would be here in Oregon, and for this reason they join most heartily and unanimously in asking Mr. U'Ren to urge upon the Commission, at its session in New York, as strenuously as possible, the necessity of returning Dr. Eggleston to this State. I am convinced that a single example in a State like Oregon, where the people have become progressive through the actual experience of governing themselves during the last eight years, will be worth more to our cause than an unlimited amount of propaganda work and endeavor that terminates in 'almost won but failed' scattered through the United States."

By unanimous action of the Commission, the request that Dr. Eggleston be returned to Oregon was granted.

Samuel Danziger, it was voted, is to continue in the work of the Publicity Bureau until Messrs. Howe and Steffens shall have reported an acceptable organization to the Commission.

Dr. William P. Hill agreed that the campaign in Missouri shall have his entire time and attention.

The Treasurer was authorized, as he was for the year 1909, to pay

out of the Fund for such deficit in the finances of the Public as the Public Sustention Fund should not be sufficient to provide.

Chairman Kiefer reported the unwillingness of Mr. and Mrs. Louis F. Post to take any increased compensation for the conduct of the Public. They were requested to provide an assistant for themselves in their work.

Fred C. Howe and Lincoln Steffens were made Directors of the Publicity Bureau, with full power to act, and Henry George, Jr., was asked to serve with Messrs. Howe and Steffens.

The Joseph Fels Fund of America

Receipts and Disbursements May 1, 1909 to November 30, 1910

RECEIPTS.

Joseph Fels to Bolton Hall.....	\$ 5,000 00	
Joseph Fels to Tom L. Johnson.....	30,000 00	
		\$35,000 00
Pledges collected by Daniel Kiefer.....	19,287 59	
Interest on bank deposits.....	315 37	
Sales of literature, etc.....	98 88	
		\$54,701 84

DISBURSEMENTS.

Salaries—Stenographers and helpers, in administration of Cincinnati office.....	\$ 2,214 56	
Printing and stationery, including cost of three circular letters, 20,000 each, \$1,050.64.....	1,941 84	
Postage, including postage on three circular letters, 61,000 stamps, \$1,220.....	2,015 99	
Sundry expenses.....	1,892 00	
General activities.....	35,964 02	
Disbursed, request Joseph Fels.....	1,332 02	
Loans to Meaker and Freeland.....	150 00	
		\$45,510 43

CASH BALANCES—

Tom L. Johnson, Treasurer.....	\$ 6,095 27	
Daniel Kiefer.....	2,596 14	
Bolton Hall.....	500 00	
		9,191 41
		\$54,701 84

Details of the Item "General Activities"

Disbursed by Bolton Hall, Rhode Island, American Single Tax League, and to Chas. H. Ingersoll.....	\$ 3,740 41
Disbursed by Bolton Hall to Chas. D. Ryan, letter writing bureau...	1,091 59
" " " R. F. Powell.....	100 00
" " " and Tom L. Johnson to Joseph Dana Miller	976 00
" " " Tom L. Johnson to Ohio Direct Legislation League..	3,295 42
Public deficit for 1909.....	1,277 03
Emil Schmied, exploitation of Public, Jan. 1 to Oct. 31, 1910	2,437 80
	3,714 83
Publicity Department, W. G. Eggleston, to November 30..	2,494 15
" " Samuel Danziger, to November 30.	425 00
	2,919 15
Literature for W. Q. Radcliffe, request of Tom L. Johnson	219 10
" Generally	84 27
	303 37
Anna Hicks, rent of New York club rooms.....	200 00
Boston Mailing Co.....	6 35
To Missouri, per Dr. Wm. P. Hill.....	800 00
" Arkansas, per George J. King.....	282 32
" Minnesota, per F. E. Coulter.....	368 30
John Z. White, salary and traveling expenses, Arizona, Colorado and New Mexico.....	991 28
Colorado, per John H. Gabriel.....	400 00
	1,391 28
Oregon, per W. S. U'Ren, printing and general expenses.....	16,775 00
	\$35,964 02

Details of the Item "Sundries"

Pro rata rent.....	\$	344 00
" telephone		103 37
" typewriter and repairs.....		98 00
" long distance messages.....		39 45
" telegrams		61 99
" furniture and letter files.....		101 61
" freight and express.....		26 49
Printed matter, propaganda.....	189 80	
" " Howe pamphlet	285 15	
		<hr/> 474 95
Bank charges for collections.....		31 55
Commissions on collections, L. S. Dickey.....	103 01	
" " E. Meybohm	13 75	
" " and expense, Robert Baker.....	100 00	
		<hr/> 216 76
Pro rata Christmas presents, office force.....		10 00
A. Freeland, postage, circulating his matter.....		20 00
Railroad fare, E. J. Hauser, to Cincinnati.....		15 80
Trip of Chairman to Chicago to see Monroe.....	18 00	
Outlay of Chairman on the various trips to New York for expenses other than his own.....	63 35	
Expense of November 19 meeting in New York.....	30 00	
		<hr/> 113 35
General sundry expenses for electrician, signs, carpenter, newspapers, clipping bureau, extra help, moving, photographs, etc.....		294 68
		<hr/> <hr/> \$1,892 00

Actual Outlay for Direct Legislation

*By the Joseph Fels Fund Commission since it was Established
Twenty-one Months Ago*

In Ohio	\$3,289 17
In Arkansas	282 32
In Arizona, Colorado and New Mexico, under the direction of John Z. White	1,179 88
In Minnesota, where the Commission sent F. E. Coulter at the re- quest of the Minnesota leaders.....	368 30
	<hr/> \$5,119 67

List of Those Present at the New York Conference

AMBERG, THEO. J.....Illinois	KIEFER, DANIEL.....Ohio
BAILEY, WARREN WORTH..Pennsylvania	LEUBUSCHER, F. C.....New York
BAKER, MRS. G. A.....New York	LEVERSON, DR. M. R.....New York
BAKER, ROBERT.....New York	LEWIS, AUGUST.....New York
BRIGGS, GEORGE A.....Indiana	LINDSEY, JUDGE BEN B.....Colorado
BUCKLIN, JAMES W.....Colorado	LOEW, H. G.....New York
CARRET, MRS. JAMES R..Massachusetts	MACEY, GEORGE R.....New York
CARRET, JAMES R.....Massachusetts	MANN, CHAS. H.....New Jersey
COLBRON, MISS GRACE I.....New York	MAURER, H. B.....New York
CROSBY, MRS. JOHN S.....New York	MCGINNIS, JOSEPH.....New York
CROSBY, JOHN S.....New York	MILLER, JOSEPH DANA.....New York
DANZIGER, SAMUEL.....Pennsylvania	MURPHY, JOHN J.....New York
DICKEY, L. S.....Illinois	NEWBURGH, CHARLES.Washington, D. C.
DOBLIN, BENJAMIN.....New York	POST, CHARLES J.....New York
DOUBLEDAY, MRS. E. S.....New York	POST, LOUIS F.....Illinois
DOUBLEDAY, E. S.....New York	PRICE, WILL L.....Pennsylvania
DU BOIS, W. B.....New York	PRIZER, CHARLES S.....Pennsylvania
EGGLESTON, DR. W. G.....Oregon	RALSTON, JACKSON H.Washington, D.C.
FELS, JOSEPH.....London	RYAN, MRS. WILLIAM.....New York
FELS, MAURICE.....Pennsylvania	RYAN, WILLIAM.....New York
FINK, JOSEPH H.....New York	SCHETTER, CHARLOTTE.....New Jersey
FREEMAN, MRS REUBEN.....	SHIBLEY, GEORGE H..Washington, D. C.
GARVIN, L. F. C.....Rhode Island	SOMERS, W. A.....New York
GEORGE, HENRY, JR.....New York	SPRECKELS, RUDOLPH.....California
GEORGE, RICHARD F.....New York	SPARR, WESTERN.....Maryland
HALL, BOLTON.....New York	STEFFENS, LINCOLN.....Connecticut
HENNESSY, C. O'C.....New York	STEPHENS, MRS. FRANK.....Delaware
HEYDECKER, E. L.....New York	STEPHENS, FRANK.....Delaware
HILL, DR. WM. P.....Missouri	STERNBERGER, ISAAC.....New York
HOLT, BYRON.....New York	TURNER, F. S.....New York
HOTCHKISS, CHAUNCEY.....New York	U'REN, W. S.....Oregon
HOWE, FRED C.....New York	VAN FLECK, D. V.....New York
HUSSEY, DR. MARY D.....New York	WALLACE, GEORGE.....New York
INGERSOLL, CHAS. H.....New Jersey	WHITE, JOHN Z.....Illinois
JOHNSON, PROF. L. J.....Massachusetts	WILEY.....
JOHNSON, TOM L.....Ohio	
JONES, DR. F. LEIGH.....	