

## Cleveland, Ohio

**S**INGLE TAX headquarters have been established at 760 Hippodrome Bldg., Cleveland, Ohio, for all those who are interested in Single Tax. The name of the organization is Single Tax Club.

The officers are Dr. J. E. Tuckerman, President; Edmund Vance Cooke and Mary Spargo Fraser, Vice-Presidents; E. W. Doty, Treasurer, and Charlotte Smith, Secretary.

The charter membership consists of all those who contribute to the support of the Club. To carry on a Single Tax business requires funds.

A great deal of propaganda work is being done. James R. Brown, President of the Manhattan Single Tax Club, will speak in Cleveland during February at the following organizations on the Single Tax:

Rotary Club, Business Women's Club, City Club, North Church Forum, West Side Chamber of Industry, Federation of Labor, Kiwanis Club in Toledo, Ohio.

On January 27th Mr. Francis Neilson, one of the editors of *The Freeman*, talked to a gathering of Single Taxers at the City Club rooms. The meeting was got up in a hurry but there was a large attendance and everybody was glad of this opportunity to hear Mr. Neilson.

CHARLOTTE SMITH.

## Louis Wallis' Work

**P**ROF. LOUIS WALLIS is doing valiant work with voice and pen in the West. His addresses are mostly before churches and religious bodies. He has also spoken before meetings of the American Legion and Rotary Clubs.

His contributions to important religious periodicals have been frequent. The *Evangelical Herald* has featured many of these. In one contribution Prof. Wallis treats of the growing farm tenancy. He says:

"Forty years ago, the United States census of 1899 showed that already 25 per cent. of our American farmers had become renters. In the succeeding decade, the proportion was increased, for the census of 1890 reveals that 28 per cent. of the farmers were in the renting class. During the following ten years, there was a rapid and ominous jump in the figures; for in 1900 the official data of the Government showed that farm tenancy had shot up to 35 per cent. In other words, at the time we turned the milestone from the nineteenth to the twentieth century, more than one third of the nation's farms were rented. Warnings were uttered by economic investigators and sociological experts. But the country went its way. In the meanwhile, during the next decade, the process of concentration went on, altho temporarily at a slower speed; for in 1910 it was found that 37 per cent. of the farmers were in the tenant class. The data relating to the decade from 1910 to 1920 are not fully compiled; but enough is known to make it clear that the rate of tenant increase has again become rapid. Appalling conditions prevail in some States, notably in the South-

west, where tenant farmers now number from fifty to seventy-five per cent. in many localities. Taking the country as a whole, it is probable that about one-half of the agricultural population is now living on leased land, where two generations ago, the vast majority of American farmers owned their homes. It is evident that the social type which gave rise to the figure of "Uncle Sam," with long whiskers and rustic aspect, is rapidly disappearing."

Rents are everywhere advancing. Land values, already high before the war, have generally mounted since the armistice. There is sore need of a million new homes and apartments. But wood, one of the most essential materials for house building, is artificially enhanced in price by speculation in timber lands, which are held idle in vast forests at much higher figures than formerly. And this is but a universal condition affecting every item of our daily life.

**I**N the Evangelical Year Book Prof. Wallis contributes an important article on Social Progress covering a dozen pages. The following is deserving of quotation, as indeed is the entire article:

"The aristocracy of the old world, by force of its position as a conquering and toll-taking class, holding the ground as a means of getting tribute, has fastened upon our legal systems and upon our social psychology the idea that land is to be treated not primarily for what God intended it to be, and for what it is obviously fitted—a great storehouse of life for the community at large; but that the earth is to be regarded, first of all, as a private, capitalized, interest-bearing investment (the "Vested Interests"). While the peasant has been paying ground rent to the lord of his farm, he has also been taxed on his little house and his cow and all his movable property. Likewise, the manufacturer and the city have been forced to pay ground rent or else a high purchase price for land; while, at the same time, they have been heavily taxed on their industry and enterprise, and the taxes being assessed upon their movable goods and upon the buildings which they erect.

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### SEES PART OF THE PROBLEM AT LEAST

The Single Tax, which is a tax levied exclusively on land, may never be utilized in producing all the revenue the country needs. It may never be utilized in producing any more than its proportionate part, and perhaps it ought not to be, and yet there are millions of people who believe that if it is not to bear it all it ought, at least the idle, unused, waste areas, anywhere and everywhere, and held exclusively for speculative purposes, usually by the idle rich, ought to bear more of the burden of government than is borne by the frugal and industrious poor who have improved their small holdings and have thus created the values that inhere in all the adjacent but idle areas. Enid (Okla.) *Daily Eagle*

THERE IS a panacea for evils caused by bad laws. Abolish the laws!—H. M. H.