

California

THE Single Tax League has been reorganized for the 1922 campaign in California, with William DeMille as president.

The demand for Mr. DeMille's "What d'ye mean Single Tax," a collection of his ironical advertisements in leading daily papers during the campaign, continues, although the supply is exhausted. It went far in counteracting the mendacious lies told by the antis, who, being much alarmed, could neither keep silent or tell the truth.

The biggest thing on record is the offer of Mr. George A. Briggs to tour California, as organizer and lecturer. His greatest need was an automobile, and his friend, Mr. James A. Bell, of Elkhart, Ind., maker of the Elcar, promptly shipped a new car, freight prepaid, for the sole use of Mr. Briggs for this work. If the Elcar is advertised by the noise, no Single Taxer ought to be sorry.

Mr. Briggs began his touring about January 1. He asks no pay for his work, and says he is having the time of his young life; is inclined to pay for the privilege rather than to accept a salary. Outside of the office, the League pays no salaries. Dues and contributions, we expect, will pay Mr. Briggs' expenses, and for needed literature.

The office of the Great Adventure here was closed, to reopen in San Francisco. With the G. A. in the North, and our League in the South, the same cooperation, on the same Amendment, is expected for 1922.—C. F. HUNT.

Colorado

THE Lower Rent League of Denver has submitted to the voters of that city a measure as follows, amending the charter of the City and County of Denver:

BE IT ENACTED by the people of the City and County of Denver:

That to encourage building and thereby to lower rents, Section 212 of the Charter of the City and County of Denver, adopted on the 29th day of March, 1904, shall be and the same hereby is amended to read as follows:

"SECTION 212. Land and all interest in land including franchises in public roads, streets and alleys shall be listed, valued and assessed each year separate and apart from personal property and improvements on land; said assessments shall be made by the manager of the Department of Revenue.

(a) The Council shall levy state, county and school taxes as provided by general law. The Council shall also, after deducting the amount collectible from other sources, levy upon taxable property within the limits of the City and County of Denver the amount of taxes for municipal purposes necessary to provide for the payment during the ensuing fiscal year of all properly authorized demands upon the treasury;. Said taxes for municipal purposes shall be levied, regardless of any limitation on the tax rate, in the manner following and not otherwise:

(b) Each year the Council shall fix and determine

the tax rate to be levied for municipal purposes upon the assessed value of land and franchises in public ways, and shall also fix and determine the tax rate to be levied for said purposes on personal property and improvements on land, but the tax rate for municipal purposes, on personal property and improvements on land, shall not exceed one-half of the tax rate levied for municipal purposes on land franchises in public ways."

This is a very moderate measure, but it offers a talking point for the more radical presentation of our philosophy which Mr. Barney Haughey, who has charge of the work of popularizing the proposal has not neglected. In the *Denver Labor Bulletin* he relates his experience with an opponent from which we quote:

"I contended, that unless there was a demand for the land it would have no value, and as it is the presence and activities of all the people that creates the demand, the people have a perfect moral right to take as much of the rent as they want as soon as they get ready to vote for it. 'Oh, I know the people can take it by voting for it,' he wrathfully exclaimed, "but tell me where the people ever got the moral right or the legal right to take a man's property away from him.' 'Property in land,' I said, 'is the gigantic wrong of the centuries. A man can have property only in things he produces or in things he renders an equivalent for; but the only right any one can have in land is the right to exclude others from it. That right the owner can and must have. But when the people give land owners exclusive rights in land they at the same time give them notice that there is no limit to the tax that may at any time be laid on those rights. In Denver, where the people have home rule in taxation, they can increase the tax on exclusive rights to land at any time by a majority vote. The increase provided for in our amendment is about six mills on a dollar, and if the land is assessed as low as it was last year the total increase in taxes on Denver land will be about \$1,250,000 a year. A little figuring will show that a yearly tax of that amount on Denver rent will reduce the selling value of the land to about \$280,000,000, or \$20,000,000 less than it is now"

Three thousand seven hundred signatures are required to get this proposed amendment on the ballot at the regular city election on May 17. Two thousand signatures have already been secured, and the forces of the Lower Rent League are confident that they will have the required number in time to file the petition with the city clerk thirty days before election. The labor unions are friendly to the measure, but have yet offered no financial support.

A pamphlet has been issued for distribution to the voters explaining the measure and giving the history of land value taxation in various countries.

Michigan

THE people of Michigan are apparently, by an overwhelming majority, in a state of unbounded ignorance regarding true principles of taxation. The situation in this state would be highly amusing if it were not so serious.

Producers and consumers alike, in common with those of other states, are the intended victims of those who are searching for new sources from which can be extracted

the billions of dollars required annually to replenish the Federal treasury. But in addition to this, they are also the objects of attack by those who must decide what new provision must be made for raising enormously increased amounts for the various departments of the state and local governments.

State taxation especially has been growing by leaps and bounds, the increase in the last decade being more than 250 per cent. And the air is now filled with argument for and against all the 57 varieties of taxation that the mind of man can, in desperation, conceive of. The proposals most often brought forth are those for a state income tax, an increased corporation tax, the assessment of mortgages, or increased taxes on automobiles, etc. The one definite conclusion left in the mind of the observer as the result of all the argumentation is that each of the plans proposed has been proven to be unjustified and indefensible. Why it does not occur to more of the legislators or tax "experts" that there is an easy way of escape from their dilemma is a puzzle.

It is surely easy to see that, while taxes have been increasing with far greater rapidity than either population or the aggregate of all values, there is one form of value that is keeping pace with taxes. That is of course the value of land of all kinds, which, by reason of the impossibility of creating new land that by competition would cause a reduction in price coupled with the greater desirability given to land by reason of the various activities of mankind, must increase in value far more rapidly than any other property.

An intelligent schoolboy should be able to see that this kind of property, not being produced by any individual nor subject to competition through variation of its supply, should therefore be the only property subject to taxation; and that in reality, as its value is solely the result of the demand for it on the part of the community as a whole, such value rightfully belongs to the community and may rightfully be taken in entirety for public purposes by means of taxation. "The Commonwealth for the Commonwealth" should be our motto.

But poor Michigan, and the whole United States for that matter, has not yet reached the schoolboy stage of economic intelligence, and will possibly worry along for years in futile wanderings through the same economic morass which has engulfed so many nations in the past.

RAY ROBSON.

Ohio

JAMES R. BROWN, president of the Manhattan Single Tax Club, addressed fifteen meetings in Cleveland in February, among them being the Kiwanis Club, City Club, Woodland District Forum, North Church Forum, Single Tax Club, Real Estate Board, Federation of Women's Clubs, Chamber of Commerce, Industry, and West Side Chamber of Commerce.

The title of his address before the Woodland District Forum was "Something Better Than Socialism." He

addressed more than 4,000 persons in all while in that city, and the press gave liberal extracts.

John Z. White talked to the Rotary Club in Cleveland on March 3 and E. W. Doty to the Canton Rotary Club on March 4.

Louis F. Post spoke in Cleveland in March at the Western Reserve Chapel, East Technical High School, and the East High School.

The Secretary of the Single Tax Club in Cleveland, reports a gratifying increase in membership.

CHARLOTTE SMITH.

New York

ACTIVITIES in this city have not been wholly at a standstill. The recent visit of Robert C. Macauley to New York and his fine presentation of the Single Tax philosophy at the Hamilton Community Council of Washington Heights, at which meeting Hon. John J. Murphy also spoke, has helped to stir new enthusiasm.

A dinner of the Manhattan Single Tax Club tendered to Louis F. Post at the Machinery Club, presided over by Hon. John J. Hopper, took place on March 18th, and was largely attended. It was a reunion of all Single Taxers of this city. Among the speakers were Sylvester Malone, James R. Brown, Chas. H. Ingersoll, Solis Cohen, and others. Mr. Post's presentation of the Single Tax lifted the subject to the high plane it occupies as the means for the restoration to all men of their rights to the use of the earth, and left nothing to be desired.

On the night of February 11 a dinner was held at Keen's Chop House in the interests of the California movement. Chas. H. Ingersoll presided, and said that if the Great Adventure served no more serious objective it provided the means of getting together once a year. He spoke of the differences that existed in the Single Tax ranks as after all unimportant and transitory. Frank Stephens made an eloquent speech. Miss Schetter said that there were two movements which had her support, the Great Adventure and the Single Tax Party.

Mr. Ross spoke of the progress of the movement and the work done in California, where 500,000 pieces of literature had been distributed. There had been nothing of the spectacular, but a great deal of hand-to-hand work. Dr. Hussey told how she had interviewed people at the rate of 60 to 80 a day. Her address was most happy. There were other speakers, among whom were Miss Hicks and Miss Colbron, and George Lloyd concluded the dinner with a speech that told of his interesting experiences at open air meetings.

A work originating with Mr. George Lloyd will be pushed in this city in the coming months. This is the circulation of petitions to the *New York World* reading as follows:

"We, the undersigned readers of your progressive and representative paper, respectfully petition the *World* to advocate the abolition of the income tax and all other taxes (direct or indirect) now levied on our wages, salaries, food,