

"The Manhattan Single Tax Club, at a regular meeting assembled, sends fraternal greetings to the Single Taxers of Germany in convention assembled, and wishes to Leader Adolph Damaschke long life and success to the principles we are espousing in the interests of humanity, liberty and equality."

Ella Wheeler Wilcox's article on the Single Tax, published in the *Evening Journal*, brought 126 requests for literature.

May—Club now in its own building, 224 East 62nd Street.

BI-MONTHLY NEWS LETTER.

By THE EDITOR.

There are few States in the United States where the Single Tax or approaches to it are not being heard of. We have passed the Summer when most people who can afford it are at the country or the seaside, but notwithstanding this the two months that have elapsed since the last REVIEW appeared have not been without incident.

In this city the Lower Rents Society continues its work for a referendum on untaxed buildings. Too much praise can scarcely be accorded the devoted and unselfish work of the Society's executive secretary, Benjamin C. Marsh. In this work he has been ably seconded by the Single Taxers of the city who have been unremitting in their labors as speakers at the many meetings held throughout the city. The week of August 10 was Tenants' Week and a number of automobiles were placed at the service of the speakers, among whom were James Macgregor, August Weymann, George Lloyd, E. O. Perry, Vail Stebbins, Frederick C. Leubuscher, Alexander Law, Harry Maguire, Joseph McGuinness, Harry Weinburger, Miss Colbron, Miss Hicks and Miss Walsh. During the month of October up to the eve of election a van will be driven through the streets of the city with display signs and there will be five meetings a day. Single Taxers who have not yet taken part should volunteer for service at headquarters, 320 Broadway.

William Sulzer, who is an independent candidate for Governor and hopes to receive the endorsement of the Progressives, has made a bold and explicit declaration for home rule in taxation and the untaxing of labor and the products of labor. He even says that no bill can be framed along these lines too strong for him to refuse his signature.

In California the movement for Home Rule in Taxation, which is being helped by the Fels Commission, and which will be the issue in that State this Fall, goes bravely on. It is hard to keep track of the endorsements that follow one after another. At this writing thirty-six municipalities in all have endorsed the measure. To these bodies are to be added the League of California municipalities, the State Fruit Growers' Association and the Farmers' Educational and Cooperative Union.

It must be remembered that such approval carries with it no endorsement of any particular plan of taxation, but it does mean that these bodies

are in favor of localities governing their own affairs in their own way so far as taxation is concerned.

About 150 high schools in the State of Washington will debate the Single Tax this Fall. An admirable outline for these debates has been prepared by Edwin A. Start, Director of the University Extension Division. He has also prepared a Bibliography of Single Tax which is an exceedingly valuable pamphlet, even if incomplete.

There is one State where the land question is actually an issue, and that is Texas. Democratic Gubernatorial Candidate Ferguson may not understand the Single Tax and his plan for the legal regulation of rents is impracticable and will be found so, but nevertheless it is well that the issue of the land is provoking widespread interest, as well as virulent attacks. Among the men to assail the Democratic candidate and his issue is Ex-Senator Joseph Bailey, who denounces the plan as confiscatory and compares it to the Single Tax agitation urged in other States.

The proposition to enact a war tax measure in which everything not now taxed shall bear an impost, has called forth a protest in Congress from Representative Bailey, who urges a land tax in a very able speech. Commenting upon the proposal, the *Coast Seamen's Journal* has this to say:

"Mr. Bailey proposes a tax on land values. In order to meet all quibbles concerning constitutionality, the bill provides for apportionment of the tax among the States in proportion to population. If adopted, this tax will not fall on industry. On the contrary, it will stimulate production of wealth and increase demand for labor, since it will force into use much valuable land now held out of use by speculators."

In Oregon "an exemption of fifteen hundred dollars of every person's total assessment of his or her dwelling house, live stock, machinery, etc., used by him or her in making a home or earning a living" is to be voted on this Fall as a constitutional amendment. The credit for the popularizing of this measure is due to the Home Tax Exemption League, of which Hon. W. S. U'Ren is president and Alfred D. Cridge secretary.

Purely in matters of tax reform we appear to have made much progress during the year that is passing. Maryland stands first with the passage of an act exempting State and local bonds, a five hundred dollar exemption of household furniture, and an act permitting localities to exempt manufacturing machinery. The appointment of a special commission has been made with a view to the improvement of assessments.

• In Kentucky the legislature submitted again an amendment to permit classification of property, which is to be voted upon in Nov. 1915. A similar amendment was approved by the voters last November, but was declared invalid by the Courts owing to the fact that it was not properly advertised.

There will be constitutional amendments to be voted on this Fall in six States (California, Kansas, North Carolina, North Dakota, Oregon and Ohio,) that will permit greater freedom in taxation, and it behooves our Single Tax friends to pay attention to these movements that smooth the way to real reform.