

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,

clothing, homes and other products of labor, and that all revenue for federal, state and local expenses be obtained by a SINGLE TAX on the entire annual rent of land."

These will be circulated in thousands throughout the city. Below the petition it is stated that they are issued by the Single Tax Party, 32 East 13th Street, N. Y. City, the question appended: "Shall \$400,000,000 of our individual earnings or \$400,000,000 of our untaxed ground rent be taken for public purposes."

Oregon

MR. HERMANN and the forces behind him in the Oregon fight are preparing for the campaign that is to come, and Mr. Hermann will start shortly for a trip to the East, lecturing on the way. Several engagements have already been secured for him, and those who desire to secure appointments in this part of the country can address him care of this office. He is an orator well worth listening to for the message he brings. He is convinced that Oregon furnishes the real battle ground for the Single Tax, and can claim at least that the largest vote ever cast for a straight out Single Tax measure was polled in Oregon in November.

Mr. Hermann will be in Denver the first of May, and will spend a week in Oral, South Dakota.

The gratifying thing is that Oregon labor seems aroused to the question. The last meeting of the Executive Board of the State Federation reaffirmed the Single Tax and will send out an appeal for funds. So the fight is really on in this state.

Texas

CONFUSION of thought and uncertainty in action are quite as prevalent in Texas as elsewhere. Doubt begets fear in the Legislature and out. There are insistent demands for reduction of state expenses and other demands just as insistent for increased state activities. The regular session of the legislature just adjourned passed the unusual emergency appropriations. The governor acting within his rights has vetoed at least one third of those appropriations. Candidates find it easy to talk economy, consolidation of departments, and efficiency, but quite another matter when it comes to carrying out those platform and stump speech measures. The state's business must go on and the means found. It is all confusion confounded.

"Taxation" and "The land question" have been political pawns for several years. No action worth while was taken on either of them. In the early days of the state, Texas had so much land she could hardly give it away. In her generosity and hope, she gave thirty two million acres to the railroads of the state. Its present value would more than build all the present mileage in the state. Then she built a capitol building that cost her three million acres. Other million acres were given to the public school fund, most of which has been sold at low prices, and con-

verted into low interest bearing securities. The university still owns some millions of acres of grazing land. There is persistent demand that these should be sold outright, although the rentals are producing quite as much as the interest from invested funds would bring.

We are now faced by the land problem from the other side of the question. Many years ago forty acres were set aside for the university. Since then a city of 40,000 has grown up around the university and the capital. It is now found that the university must have more land. There was talk of removing it to a large vacant tract near the Capital City. The citizens of Austin objected to the removal of this institution from the city. In response to this sentiment as well as figuring out the needs of the university and the sentiment grown up around the present site the legislature passed a measure appropriating \$1,350,000 to buy adjacent lands. At least \$1,000,000 of this sum goes for land values. The balance may be considered for improvements that will be have to taken over. It is the old familiar illustration of the state having to buy back the values that it has created.

The average citizen grumbles and growls and sighs at the inevitable, refusing blindly to see the way to obviate such difficulties in the future.

The city of Houston has a similar problem. Years ago the city with the surrounding district voted upon themselves some ten million dollars in bonds to build a ship channel and turning basin. The lands along this channel and around this turning basin were of but little value at the time of digging the channel, but now that the work is completed and used these same cheap lands have increased from ten to a hundred fold in value, and the city of Houston and industries that want to locate convenient to this shipping facility have to pay these increased values. The people of Houston recently refused to issue bonds to buy back much needed frontage on this turning basin and channel. Probably the greatest evil of this is the check on industry and the robbery of the people of an opportunity to work and produce.

These are but familiar examples common to every city and community in the state. One would think that the average lawmaker would learn how to draw the proper conclusion from these facts, but the average lawmaker does not reason much out of the conventional channel. He is afraid to venture forth into new fields. We had the usual crop of revenue measures, proposing additional burdens on business. The tax in vendor's lien notes was there, the exemption of mortgage values and the taxation of equity values only in real estate, additional taxes were placed on motor trucks to keep up the good roads recently built by a tax on automobiles. A strenuous effort was made to raise the tax on gross receipts on oil from 1½ to 3%. Other gross receipt taxes on production are proposed for the coming Called Session. All these to meet the added requirements for revenues. There is this much to the credit of the lawmakers, and the thing that gives hope which is that the majority are against added burdens on business. More and more of them are looking to the land. It is not