

Tax League is organized for the purpose of securing the adoption of the single tax, therefore be it

Resolved, that the Conference of this League sends its greeting to the Fairhope Colony, Alabama, which is making the best attempt possible under the present laws to establish the single tax.

Resolved, that this Conference extends its appreciation to those newspapers which have published single tax articles and reports of single tax work.

Resolved, that this Conference protests against the cruel treatment of the miners and the enormous price of coal, both of which would be impossible if existing tax laws were enforced and the mining lands assessed on the same basis as other lands.

Resolved, that this Conference calls the attention of the public to the hampering of business, the ruining of buildings from the use of soft coal, the hardship imposed upon the public by the high price of coal and to the interference with the usual public school supply of coal by reason of such high prices.

The constitution as amended, was then carefully considered, and adopted. Copies of it can be secured by application to the National President, Mrs. J. S. Crosby, 7 West 108th st., New York City, or Mrs. J. L. Munroe, Treasurer, 150 A st., N. E., Washington, D. C.

The President then introduced Miss Ida Hibbard, who read an admirable paper upon Henry George and his life work. This will be printed in pamphlet form and circulated by the League.

Mrs. Florence Burleigh, of Philadelphia, Pa., delighted her audience by a too brief talk. Analyzing the different reform movements, suffrage, temperance, social purity, organized charity and others, she portrayed the limitations of each in turn.

The evening reception was quite as largely attended, the parlors being filled. Music opened the program, a vocal solo by Mr. Peter Aitken of Brooklyn, who received a hearty encore. Miss Anita Truman, of New Haven, Conn., who needs no introduction to progressive thinkers, delivered an address upon woman's work for the single tax. Miss Anna George, who possesses a voice of rare sweetness, sang, and graciously responded to an encore; and Mr. Lawson Purdy gave a concise account of the practical progress of the movement in the various State Legislatures. Mr. J. S. Crosby responded to a demand for a few words; and Mrs. J. L. Munroe spontaneously declared that referring to Mr. Purdy's recent remarks anent the difficulty in amending State constitutions, that speaking generally she abhorred constitutions and regarded them as retarders of political reform—the dead tying the hands of the living.

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On June 28, the morning hours were devoted to unfinished business and the election

of national officers. Mrs. Kate A. Freeman, who had acted as secretary pro tem, was especially remembered, and was commended for the quality of her work, and Mrs. Crosby, as presiding officer, and the New York members for their munificent hospitality. So gracious indeed in this regard was the spirit manifested as to lead to the remark that only the Weather Clerk had escaped, a regrettable oversight, as that gentleman had furnished a particularly fine article of weather.

The officers elected were in three instances re-elected, Mrs. Crosby, Miss Dyer and Mrs. Munroe. They are in full as follows:

President—Mrs. John S. Crosby, 7 West 108th st., New York.

Vice-President—Miss Bessie A. Dwyer, Library of Congress, Washington, D. C.

Corresponding Secretary—Mrs. Kate E. Freeman, 890 Sterling Place, Brooklyn, N. Y.

Recording Secretary—Dr. Mary D. Hussey, East Orange, N. J.

Treasurer—Mrs. Jennie L. Munroe, 150 A st., N. E., Washington, D. C.

#### EXECUTIVE COMMITTEE.

Mrs. Florence Burleigh, 5636 Morton st., Germantown, Philadelphia, Pa.; Mrs. Gussie W. Pomeroy, 233 Orchard st., New Haven, Conn.

The Conference then adjourned in a body to Fort Hamilton, where they enjoyed the hospitality of Mrs. Henry George, who tendered them and her host of friends a public reception, assisted by her daughter, Miss Anna, and her son, Mr. Richard George. The guests partook of refreshments, and were entertained by music, instrumental and vocal. They lingered until the sun was low in the horizon, being loath to depart, but when they did so it was in hope of even a better day and brighter hour for the cause which lies so close to their hearts.

BESSIE AGNES DWYER.

#### OHIO AS A STORM CENTER.—A REVIEW OF THE WORK.

[Expressly for the Review.]

BY J. B. VINING, SEC'Y OHIO SINGLE TAX LEAGUE.

Ohio is fast becoming the center of the Single Tax universe; aside from Colorado, I know of no state in the Union that is so filled with unrest. We are surely in the travail of a new birth. Just now a chaotic state exists owing to the recent decision of the Supreme Court which has declared unconstitutional much of the law governing our municipalities. Here in Cleveland it has done away with the so-called "Federal Plan" and, unless changed, will displace all of Mayor Johnson's cabinet.

For more than a year past, dating from Mayor Johnson's election in the spring of 1901, one event has followed upon the heels of another in such rapid succession that there

has hardly been a week that has not given rise to something new and startling, and the prime mover in all this has been Tom Johnson.

Just prior to the spring election in 1901, the writer in company of Herbert S. Bigelow called at the home of the Johnsons. We also met there Mr. and Mrs. August Lewis. The conversation had not proceeded far when Mr. Johnson turned to us and said:

"Gentlemen, I am being asked twenty times a day to stand as the democratic candidate for mayor in the coming election. The time has come when I must answer either yes or no. What do you think I should do?"

Mr. Bigelow was ardent in his belief that it was the very thing to be done. Mr. Lewis was not well enough posted on local affairs to judge of the probabilities of success and asked the writer what would be the chance of Mr. Johnson's election. I told him that Tom Johnson was the most popular man with the common people that we had, and that I had no doubt of his election, although it would be a bitter fight. However, I was opposed to his running.

I had just completed a tour of the state in the interest of the single tax cause, in which we had planned to have Mr. Johnson speak at some twenty towns, and didn't take kindly to the idea of giving this up. Besides, I had hoped for a larger tour in the near future, taking in England and, perhaps, Australia. Mrs. Johnson was opposed from the start to "Tom's" being mayor of Cleveland.

Mr. Johnson interrupted the arguments by saying: "You people miss the point. There is but one thing to be considered. You all know that I have dedicated my life to a 'cause.' The only question to be considered is, Will or will it not be the best thing for 'our cause?' Why, I would be a candidate for constable if by so doing I could best advance the single tax."

This is the center, the main spring of the man's actions, as the history of the past year has shown. Later in the year, at our George Memorial meeting in September, speaking on the same platform with Dean Chas. D. Williams, Rev. Chas. Eaton, Louis F. Post and Herbert S. Bigelow, Mayor Johnson said:

"Nearly every day some of my good friends tell me that they are in hearty accord with the work I am doing; that they indorse my administration and hope I will keep right on; but that they have no use for my single tax views. I tell them that these things which they endorse are the first steps towards the single tax. I tell them and I tell you that my acts are all based on the philosophy of Henry George. He is the one who has furnished me with a guiding principle by which I measure and plan all efforts for public good."

It is an old story now, how last fall Mayor Johnson was the cause of the democrats selecting the best ticket that this county has ever known; how he got out the old circus

tent he once used in his congressional campaigns and held nightly meetings in all parts of the city, and how the entire ticket was elected, giving the democrats not only the county offices of treasurer and auditor, but sending a full delegation of fourteen members to the legislature.

Our old campaigner, Billy Radcliffe, S. T., was also in this fight, putting in a week on our busiest thoroughfares, speaking noon and evening.

During this fight, the writer went the rounds with the mayor one night, beginning with a debate in one of our colleges at 6 p. m.; by eight o'clock we were twenty miles south of the city where a meeting of some two hundred farmers were addressed; then a drive of ten miles to the big tent meeting on the outskirts of the city.

At the country meeting the mayor told the following which has gone the rounds of the press and is now in tract form with Mr. Johnson's picture on the cover.

After speaking on the issues in State and county for some half hour, the mayor, as is his custom, called for questions. A venerable old gentleman, with long, white whiskers, arose and said: "Mr. Speaker, I have a suspicion from what I have read in the papers, that Mayor Johnson desires to place all taxes on land. Will you please tell us about that?" Someone then called out, "Tell us about the single tax." Replying to the elderly man, the mayor answered: "Most emphatically, No!" He paused, then continuing: "But if you mean that I have a desire to place all taxes on land values, I answer most decidedly, Yes! If you want to hear about the single tax, I will stay with you a little while longer and let my tent meeting in the city wait, while I say to you that if it were not for this idea called single tax I would not be here to-night. This is the reason that I am what I am and making the fight which we are now in. A tax on land would be an unjust and iniquitous system of taxation, but a tax on land values would be the most just and blessed system that the world has ever known. It would be of more service to humanity than any legislation ever known. Farmers are great owners of land, but not of land values. We have land in our city that sells at the rate of five million dollars per acre. Any of you farmers got land as valuable as that? In New York City there is land that sells for fifteen million dollars per acre. Got any land in this neighborhood at that price? To answer my friend's question I will tell of a little talk I had one day with Congressman Pierson, of Tuscarawas County, when we were in Washington together. Pierson was a farmer and he said to me one day: 'Tom, I cannot go your single tax, as it would be a hardship on the farmers, and they already have more than their share of the burden of taxation.' I said: 'Look here, Pierson, if I thought the single tax would increase the farmers' burden, I would not

stand for it for one minute. In fact, if I did not know it would be the greatest blessing to the farmer and the workingmen in the city I never would advocate it again. I can show you that the single tax will lighten the farmers' burden as compared with the present method. Let me ask you some questions, to see if we can get at the facts in the matter. How much, Mr. Pierson, of the present tax burden do you think the farmer bears?' 'Well,' he answered, 'the farmers constitute over half the population of the United States, and I should say that they pay at least 60 per cent. of all taxes.' 'Very well, let's call it 50 per cent. to be safe.' 'No, no,' said Pierson, 'that's too low; they pay more than 60 per cent., rather than less.' 'All right; but to be safe, let's call it 50 per cent. Now, Mr. Pierson, I want you to tell me how much of the value of land the farmers have in the United States? Please take into consideration all the valuable coal lands, the iron, silver, gold, copper, and other valuable mines—the water power privileges, the railroads and their terminals, including street railroads, telephones and telegraphs, for these are built on the most valuable lands; all the gas and electric lighting rights of way, built on land of great value: all the city lots, some of which are worth more than a county of farming land. I want you to take all these into consideration, and then tell me how much of these values of the United States the farmers have.' Mr. Pierson said: 'Well, I should say, less than 5 per cent.' I said, 'Call it 10 per cent. to be safe.' 'Oh, no no; that's entirely too big; that's double.' 'Well, we will call it 10 per cent. anyway. Now don't you see that if the farmers are paying 50 per cent., that if all the taxes were raised by a single tax on land values the farmer, since he has but 10 per cent.—you say 5 per cent.—would pay less; that his taxes would be reduced five times? That instead of paying one-half, as now, he would, under that plan, pay but one tenth?'

'I declare, Tom, I never looked at it in that light, and I guess you have got me.'

'So I say to you farmers here to-night, that this single tax, of which I am proud to be an advocate, would be to the overburdened farmers and workingmen the greatest boon, the greatest blessing, the greatest God-send that any country ever knew. I wish you good-night.'

One of the mayor's acts, that has caused him harder fights than almost anything he has undertaken, was the appointment of an annual board of equalization, which placed our public service corporations on the tax duplicate for an increase of some \$20,000,000.

The State Board of Review—all republicans—refused to let this stand, however, and later the courts upheld their action. Since then the legislature has come to the rescue of the corporations by taking away the mayor's power to appoint this board.

True to his promise, the mayor succeeded in getting the Council to pass an ordinance granting a new company a franchise for a three-cent street railway. But again the courts have held that this ordinance is illegal, so that hopes for a cheaper ride are for the present deferred.

On the heels of this comes the Supreme Court decision mentioned in the beginning of this letter. So that at the end of Mr. Johnson's first year in active local politics, things look somewhat discouraging. However, they are not as bad as they look. Mr. Johnson has carried the city three times in a little over a year, and to-day the people are so aroused at the manifest endeavor of the corporations to thwart their will, that I have not a particle of doubt that the mayor could more than duplicate the last three elections. Never before have the common people been so alert and active on the questions of public policy.

We are just through another fierce fight with gas companies who have left no stone unturned to prevent a rival company who offers gas at thirty cents per thousand feet (our old company gets eighty cents) entering the city. The franchise has been granted the new company, not, however, until much talk of bribery had taken place. This has gone so far as to lead to the arrest of one person who is said to have given a councilman two thousand dollars to oppose the granting of the franchise. All of which goes to show that the old adage, "eternal vigilance is the price of liberty," is not without force.

One of the innovations of the present administration which has caused much talk during the past year is the matter of pardoning prisoners from the workhouse.

At the head of the department is Rev. Harris R. Cooley, a thorough convert to George's teachings. Mr. Cooley was formerly pastor of the little church in which Mr. Johnson holds membership and is one of "Tom's converts."

Well, Harris Cooley hasn't much respect for prisons as they are conducted, and it didn't take long for him to let it be known. Two men commit the same crime and are given a sentence of thirty days and twenty-five dollars each. At the end of thirty days, one has money, pays his twenty-five dollars, and is a free man; the other has no money, and is kept in prison for that reason and no other. Mr. Cooley holds this to be the same as imprisonment for debt, and has pardoned many such cases. This raised a great howl among the self righteous, and for a time things were pretty warm. However, both the director and the mayor held that they were doing the right thing, and kept on pardoning such prisoners as they thought might be thus benefitted.

The following is a sketch of one of the pardoning days:

Mayor Johnson philosophized on married life and the relation of the single and home-

less man to the saloon at the meeting of the pardon board one afternoon. "Get married and settle down," was the advice he gave to the prisoners he discharged. Of the twenty-four men ranged before him in striped coats, with petitions for release, he pardoned twenty, and also one who had not filed a petition. Three women who made like applications were refused.

"Do you notice," said the mayor, musingly, as case after case came up before him, most of whom have been arrested for intoxication, "what a large majority of these people are unmarried? If you men had got married and settled down," he said, turning to the prisoners, "you would not now be here. You fellows that have no homes drift into the saloon, which seems to be the only comfortable place to go, where you get into all sorts of trouble.

"How many of you will get married if I let you go?"

The prisoners grinned sheepishly and some looked as though eager to promise.

"Never mind," said the mayor with a wave of his hand. "If I let you go—get married. You needn't promise. I don't like promises. I have found that those of you who are profuse with promises generally break them. Make up your mind to a thing, then do it. Don't promise."

One of the most pathetic cases, one which won the most sympathy from the mayor, was that of Elmer Burns, who was charged with petit larceny. Burns admitted having stolen \$8. He told his story in a manly, straightforward way, which at once won the sympathy of the pardon board and even were it not for the presence of his wife and three baby girls who had come to plead his cause he would probably have been released.

"Why did you steal the money," asked the mayor.

"I was out of work," said the man, "and had nothing with which to buy food for the children. The \$8 seemed to fall into my hands and I couldn't resist the temptation." In the prisoner's lap sat a curly, brown haired baby of three. With big, sombre, blue eyes she watched the mayor as he discussed the case. The man had made a good impression, but the case entailed a real crime and was not ordinary intoxication, so the mayor hesitated. While he was discussing the advisability of letting the man go, the little girl tugged at her father's coat sleeve, looking up into his eyes. "Papa, let's go home," she said. "Why don't you come home, papa, with mamma and me?" The prisoner leaned over the curly brown head and there were tears in his eyes. He said nothing, however. But the case was settled.

"Go home and support your family," said the mayor. "Here's five dollars for the baby," and the mayor handed over a bill to the prisoner's wife.

Burns walked out of the room, his face radiant. "I don't think we have misplaced

our confidence in that man," remarked the mayor.

An aged and decrepit old man of sixty-six years next appeared before the mayor. "Philander Fox," was the tremulous reply in answer to a query as to the man's name. The secretary read the charge, "Awfully dirty."

"There's no statute against refusing to wash," said Mayor Tom. "Give him a piece of soap and let him go."

Then followed a little comedy of errors. John Welsh was called forward.

"Your name Welsh?" asked the mayor.

"Yep."

The case was considered and it was decided to let the man go. Welsh got up to walk with a smile on his face.

"What are you laughing about?" demanded the mayor.

"Nothing."

"Oh, you are. You can't come that on me." Then the case was reconsidered and it was found that the man, although his name was Welsh, was not the one who had filed the application for pardon. Welsh No. 1, his smile entirely vanished, was led back to his cell, while Welsh No. 2 was brought out and discharged.

"Change your name," said the mayor, "you nearly missed your freedom."

Nothing that has happened during the past winter has shown Mayor Johnson's grasp of the taxation question better than his appearance before the joint taxation committee of the House and Senate:

He had been preceded by a long list of speakers, who had argued at length on the various measures before the committee. Committee and audience were alike tired. Yet Mayor Johnson was given the closest attention from the outset, was frequently interrupted by applause, and when he sat down amid a vigorous hand-clapping, he was at once surrounded by a crowd eager to shake his hand.

Mayor Johnson spoke on the Willis-Chamberlain and excise bills. "There is one feature of this bill and its neighbor," he said, "of which I wish to speak. That is the injustice this legislation will do to the people of Ohio. I have never seen any scheme of taxation proposed by any set of men as iniquitous as these. Between the corporations in this State, the proposition is to tax at the same rate stocks worth \$10 a share and stocks worth \$800 a share. That has not one element of fairness in it. It can't stand the test of equity or of business sense. It is the most outrageous proposition as a tax proposition that I have ever seen. It is bad enough between individual corporations of this State but it is worse as between domestic and foreign corporations. The plan is to burden heavily the people of Ohio who are unwise enough to incorporate for business in this State

"The heavier burden is on the Ohio cor-

poration. Is there anything fair in that? Is that the taxation that any great party ought to adopt or any citizen ought to uphold? I don't advocate retaliation. This is not a proposal of retaliation, but of unfair dealing with your own people. That is a charge you never can escape from at the hands of the people of Ohio. You have heard the insurance people argue against the taxation of their policy-holders. It is not possible to put a burden on these foreign insurance corporations without having it fall upon the policy-holder. It is another scheme to tax the people who insure the lives of our citizens which will fall on the poor people who are trying to protect their homes and families against want. It is another scheme to fight the corporations and drive them out of the State. No party, no matter how strong, can stand the result of such a policy.

"Why are you doing this? It has been shown that steam railroads of the State sell on the market for \$534,000,000. You can't show \$34,000,000 of their securities owned in Ohio. Where are they owned? In the east. The New York Central owns one railroad. Others have the rest. The property is all owned outside of the State. The stockholders are paying less than their share of taxation by \$4,000,000 a year, by the same rule on which the farm property of the State is assessed. Instead of getting this valuation on the duplicate you are proposing to burden your own people, the thousands of small corporations doing business in Ohio. That is not good politics; that is not good sense. No party can stand the result of such a policy.

"The scratch of a pen can correct this. The supreme court has said that the legislature can correct it. You are letting these people escape \$4,000,000 in taxes; you are letting them go by, and you are putting the burden on the myriads of small corporations. You won't get your revenue. You will only drive them out of the State.

"Other public service corporations are paying \$3,000,000 less than they should measured by the standard of the taxation of farms and homes. There is a chance to add \$7,000,000 to the revenues of the State. A bill covering half a page would do it. You propose to add to the burdens of the weak, to tax the insurance protection of the poor, to burden the small corporations of the State instead of accepting this plan. The people of Ohio are a liberty loving people who insist on justice and equity. They will not submit to treatment of such a kind. And then you will not gain the revenue you need.

"I am a citizen of Ohio before I am a partisan. I would like to see this legislature do the right thing no matter what party dominates it. It is going to be the record of this legislature that it has allowed these great interests to escape and has placed the burden on the little corporations.

"The governor of this State has advocated

the separation of taxes and it is a good proposition. But separation of this kind is not a good proposition for any man or any party to adopt.

"If it is good politics I don't see it; if it is good morals I don't see it. No leaders are strong enough to line up a party on this proposition.

"When I come down into your county, Brother Willis," the mayor said in conclusion, turning to the Republican leader and author of the bill, "and talk this on the stump, what will you say? What will your answer be? Can you deny that you have failed to tax the railroads and public service corporations? That you have placed the burden on the small fry and let the big fish escape?"

Personal work among single tax men is being done in nearly all parts of the State.

In Cincinnati, besides Herbert Bigelow, who gives much of his valuable time to the cause, we have Daniel Kiefer, ever alert and active, Walter Reecher, Thos. Hunt and many others.

Columbus has an energetic group of George men, chief among whom is Frank H. Howe. Mr. Howe has been a great aid to the Cuyahoga delegation and Mayor Johnson during the past winter.

Down in Marietta, O. P. Hyde carries on a propaganda almost single handed. He is at the head of the Polen Lecture Bureau and for two years has kept Rev. Polen in the field with little interruption; this, too, with a very small amount of outside help.

Billy Radcliffe, S. T., uniquely original and constant, is ever at the front in new ideas for showing "the cat." Billy never tires, and I venture to say has made more converts than any other man in the State.

This reminds me of one of Billy's latest. Last year his landlord talked of putting up a \$50,000 sky scraper on the lot where Billy now has his hotel. Investigation showed this landlord, as it has many others, that such a building would increase his taxes about a thousand dollars per year, and so the project fell through.

This gave Billy his cue. He had a large white sign painted in black letters, which read:

\$1,000 Fine.  
Any Man Erecting a \$50,000 Building on  
This Lot will be  
FINED  
\$1,000 Each Year.

Of course, everybody reads it, and likewise everybody wonders what Radcliffe is driving at now. If they had ever "seen the cat" they would know without asking.

Three thousand Chinese troops have been sent to Southern Mongolia, where the people are in revolt against the severe indemnity taxation. The inhabitants are determined to fight, saying they are assured of the assistance of 30,000 disaffected persons.