

## THE FARMER AND THE SINGLE TAX

RESOLUTIONS ADOPTED BY THE WASHINGTON  
STATE GRANGE AT THE ANNUAL MEETING,  
CENTRALIA, WASH., JUNE 1-5, 1915

Resolved, by Washington State Grange, that this body go on record as favoring the adoption of a system of taxation whereby personal property and all improvements would be exempt from taxation and the burden of taxation be borne by land values only.

The *Farmer's Open Forum*, Washington, D. C., George P. Hampton Editor and Publisher, has established a regular department, "Taxation from the Farmer's Standpoint." It contains some very illuminating articles on the Single Tax and its advantages to farmers. The leading feature is a series of articles by C. B. Kegley, the Master of the Washington State Grange, defending against all opponents the endorsement of land value taxation by that great farmers' organization. The articles have the peculiar interest to farmers of an appeal from farmer to farmer, and of being a part of the progressive farmers' own educational propaganda. This insures a consideration of the Single Tax by farmers that it would be hard to secure if coming in the way of a message from other than farm sources.

The *Farmers' Open Forum*, in an editorial announcement, makes it clear that the progressive farmers' movement is not a Single Tax movement, but; "a movement to give farmers a square deal all along the line. Many of its leaders are opposed to the Single Tax, in the firm belief that its adoption would be an injury to the farmer. Some believe the Single Tax cannot stand the searchlight of free, open discussion, and that to give it a hearing in the way proposed is the best way to get rid of it. Some favor the Single Tax. Some admit they do not understand it, but want to know more about it. But they are united in the belief that fearless, open publicity is the remedy for all the economic ills that afflict the farmer, unfair taxation included. If Henry George's followers are willing to

submit the Single Tax to this acid test they will be given a square deal."

Single Taxers will appreciate the possibilities of this movement. We advise them to keep in touch with it and assist it in every way possible. There is no better way of doing this than by contributing to the Single Tax part of its propaganda fund and by subscribing to the *Farmers' Open Forum*, Washington, D. C.

## PROGRESS IN SOUTH AMERICA

## EDITOR SINGLE TAX REVIEW:

I am mailing you to-day two copies of the "*Revista di Ciencias Economicas.*"

This special Double Number of the *Economic Review*—devoted entirely to the Single Tax—is, I think, unique in its way and ought to interest our North American Single Taxers. With the exception of an article by Louis F. Post, which I translated, the whole of the matter of the *Review* is local and of course intended for local readers. While the *Review* itself is a fair indication of the progress of Single Tax ideas down here, the concluding section, entitled "From Theory to Practice," gives a number of concrete cases of results already attained. I may add the information, just received three days ago, that the project of Single Tax for the capital city of Jujuy (of Province of the same name) has been voted and is now law. The city revenue for 1917 will be drawn from that source.

When 60% of the revenue of the Argentine Province of Cordoba is already derived from a pure Land Value tax—and further extensions promised by the same government—it must be admitted we are making real progress.—ROBERT BALMER.

## DOES HE REMEMBER IT?

The burden of municipal taxation should be so shifted as to put the weight of land taxation upon the unearned rise in value of the land itself rather than upon the improvements.—THEODORE ROOSEVELT in *Century*, for October 1913.