

in a bill proposing to collect the entire economic rent in instalments and to abolish all taxes. The bill was discussed in the House for three days and has created great interest in the idea, especially among the people staggering under the load of high taxes.

Even if it must be admitted that the steps toward our great ultimate are still small, it may be said that the movement is slowly developing into something more. World depressions and other events temporarily may retard instead of increase our progress, but Henry George's ideas now have such a foothold in this country that only carelessness or disregard for the coming good may permit special interests to stop this reform in its long and thorny road to realization.

Kongsvillie, Lyngly, Denmark. ABEL BRINK.

## Single Tax Trend

**S**INGLE TAX advocates have reason to feel encouraged. High taxes seem destined to bring about the adoption of their plan, not from choice but from necessity. Many who have never been convinced that the Single Tax is workable in a social system which permits the private ownership of real estate, agree that with the title to all land vested in the State a single tax in the guise of rental for the use of the land is entirely feasible and would solve the problem of equitable taxation. We would seem rapidly to be approaching the end of private ownership, due to the fact that the owners are unable to pay the taxes levied.

Right here in Newark the city faces the prospect of being compelled to take over hundreds of properties for non-payment of taxes, and the same condition prevails elsewhere. Looks as though the city might have to go into the real estate business in a big way in order to get some revenue out of the properties which it must take over. Perhaps the outlook is not as dark as it seems, but there is a host of property owners who cannot see how they are ever to pay their tax bills.—*Sunday Call*, Newark, N. J.

## Progress in Brazil

**O**N Sunday, Dec. 6, 1931, the *New York Herald Tribune* carried a small news item in its foreign news section, as follows:

### LAND TAX EXTENDED IN REVISION OF RIO GRANDE DO SUL SYSTEM

PORTO ALEGRE, Brazil, Dec. 5, 1931 (U. P.)—The Rio Grande do Sul State Government, headed by General Flores da Cunha, federal interventor, has revised the State tax system to meet economic and social requirements more fully. Formerly taxes were charged on buildings, but now the tax is based on the value of the land upon which the buildings stand. With the gradual substitution of this new system, the authorities are eliminating other taxes in proportion to the increased income from the land tax.

## Manhattan S. T. Club Activities

CHARLES H. INGERSOLL MAKING TRIUMPHAL TOUR OF MIDDLE WEST, SOUTH AND TO THE COAST

**S**INCE the unfortunate passing of our President, James R. Brown, on Sept. 20 last, the Manhattan Single Tax Club has been endeavoring, through the efforts of its officers and directors, to form a programme of procedure not only to go on with the work but if possible to widen the scope. To this end, it is our desire to form a board of lectureship, having several speakers on our staff, and also co-operating with all Single Tax organizations and activities throughout the country.

Our 1931 fiscal year ended Nov. 30, 1931. In that year, to the time of his death, Mr. Brown delivered 168 lectures, distributed as follows: Service and business men's clubs, 66; universities and colleges, 44; high and prep schools, 10; churches, 6; sundry organizations, 27, and radio talks 15, making a total of 168 lectures and addressing 15,889 people by actual count, aside from radio talks.

From Sept. 20 to Nov. 30, 1931, under the auspices of the Manhattan Single Tax Club, Charles H. Ingersoll delivered 10 addresses, 9 to service clubs and 1 to a high school, his audiences numbering 1,027, and Walter Fairchild delivered 4 lectures, 3 at service clubs and 1 at a fraternal order, his audiences numbering 210.

Dec. 1, 1931, began our new fiscal year. At the annual meeting of the club, held in its office, 1860 Broadway, New York City, on Dec. 8, election of officers took place.

It was considered the sense of the meeting that inasmuch as we could not at this time find a man to fill Mr. Brown's place, we would leave the office of President vacant for the present. Alfred Bishop Mason is permanently residing in Italy, and he was elected Honorary Vice President. Charles H. Ingersoll was elected Vice President in charge of organization work. O. K. Dorn was re-elected Treasurer, Walter Fairchild General Secretary, and Miss Elma Dame Recording Secretary. Directors elected were: John H. Allen, Richard Eyre, Spencer Heath, John M. Holmes, H. C. Maguire, Louis B. Parsons.

The Manhattan Single Tax Club has moved its headquarters from 1860 Broadway to Room 1711, 11 Park Place.

The lecture work of the Manhattan Club is continuing, as shown here:

On Dec. 10 Charles H. Ingersoll spoke for the Red Bank, N. J., Rotary Club, 75 present. A reporter for a local paper was there and gave a fine notice of the meeting in the *Red Bank Register*.

On Dec. 15 Oscar H. Geiger addressed the Lynbrook, N. Y., Exchange Club on "Hard Times, Cause and Cure;" 26 present. This was a very fine meeting.

On Dec. 20 Mr. Geiger addressed the Paterson, N. J., Young Men's and Young Women's Hebrew Association, attendance between 150 and 175. This was a splendid meeting and we have a request from Mr. Albert, the Executive Director, for another lecture by Mr. Geiger.

On Saturday, Dec. 26, Charles H. Ingersoll left New York for Columbus, O., where he is booked for lectures,



and then will leave with John S. Maclean on a cross-country lecture trip to the Coast. Mr. Maclean is driving Mr. Ingersoll to California, stopping en route wherever a call for a lecture makes a stop profitable.

The following itinerary had been completed by Mr. Ingersoll at the time of this report:

Dec. 27—Columbus, O., Washington Gladden Class at the New First Congregational Church, 9:30 a. m. About 60 at meeting, mostly men of the best type, including professors, lawyers, financiers. The talk was a half hour, followed by a question period lasting about an hour. This church is the Fosdick replica in Columbus, and the preacher in his sermon came to the Single Tax threshold a dozen times, due probably to ten years' contact with Mr. Maclean. From 8 to 12 that evening Mr. Maclean had 25 neighbors visit at his home to listen to a talk on Single Tax by Mr. Ingersoll.

Dec. 29—Columbus, O., Mercator Club, at 12 noon. The topic was "Business versus Monopoly." Out of a membership of 59, 50 were present, due probably to a fine advance press notice. Talked 30 minutes, followed by question period.

Dec. 31—Hamilton, O., Rotary Club, noon; 65 present; a fine meeting; talked for 30 minutes, followed by a very fine quiz.

Jan. 4—Cincinnati, O., People's Church, Rev. Herbert Bigelow, pastor; 20-minute talk and 20-minute quiz; 200 present; fine audience.

The following are dates that were in the making:

Jan. 5—Lexington, Ky., Transylvania College, chapel, at 10 a. m.

Jan. 6—Danville, Ky., Centre College, assembly for men, at 9:00 a. m., and assembly for women at 10 a. m.,

Jan. 7—Winchester, Ky., Chamber of Commerce.

Jan. 8—Lexington, Ky., Board of Commerce, annual banquet.

Jan. 12—New Albany, Ind., New Albany Business College.

Jan. 13—Bowling Green, Ky., Bowling Green Business University, 9:20 a. m.

Jan. 14—Paducah, Ky., West Kentucky Industrial College, 11:30 a. m.

Jan. 15—Paducah, Ky., Augusta Tilghman High School, 11:00 a. m.

Jan. 18—Nashville, Tenn., George Peabody College for Teachers, student body at chapel and classes; also Fall's Business College, 11 to 12 a. m.

Jan. 19—Jackson, Tenn., Exchange Club, 12:15 noon.

Jan. 20—Jackson, Tenn., Union University. Student body at chapel, 9:10 to 9:40 a. m.; class in political science, 9:50 to 10:50 a. m.

Jan. 21—Hot Springs National Park, senior high school.

Jan. 22—Fayetteville, Ark., University of Arkansas, 8 p. m.

Jan. 27—Fort Smith, Ark., Rotary Club, 12:10 noon.

Jan. 28—Little Rock, Ark., Rotary Club, 12:15 noon.

Jan. 29—Tulsa, Okla., Tulsa Business College, 10:30 a. m.

Feb. 2—Shawnee, Okla., Rotary Club, 12:15 noon.

Feb. 3—Dallas, Tex., Draughon's Business College, 11 a. m.; also Dallas, Tex., Young Men's Christian Association.

Feb. 4—Wichita Falls, Tex., Rotary Club, noon.

Feb. 5—Cleburne, Tex., Lions Club, noon; also Fort Worth, Tex., Texas Christian University, 10 a. m.

Feb. 8—Waco, Tex., Baylor University, and Rotary Club, 12:15 noon.

Feb. 9—Denison, Tex., High School, 1 p. m.

Feb. 10—Abilene, Tex., Kiwanis Club, noon.

Feb. 11—El Paso, Tex., Chamber of Commerce.

Feb. 12—Deming, N. Mex., Rotary Club, 12:10 noon.

Feb. 16—Clifton, Ariz., Chamber of Commerce, 8 p. m.

Feb. 18—Douglas, Ariz., Kiwanis Club, noon.

Feb. 25—Yuma, Ariz., Kiwanis Club.

Feb. 29—La Jolla, Calif., La Jolla High School.

March 3—San Diego, Calif., Rotary Club, noon.

There may be some changes in the above dates, and per-

haps more engagements en route. We are sending out notices to California for engagements in that State.

From the Transylvania College, Lexington, Ky., comes the following addressed to Walter Fairchild, Secretary of the Manhattan Single Club:

Your Mr. Ingersoll visited Transylvania yesterday and addressed the members of the faculty and student body on the subject of taxation. Mr. Ingersoll is a very thoughtful man and succeeded in making us think.

As chairman of the faculty committee on chapel exercises, I wish to thank you for giving us the privilege of hearing Mr. Ingersoll.

EDWARD SAXON.

It is an important part of the programme of this trip to organize local Single Tax groups at every available place, subject to the approval of local Single Taxers, to advance the cause of Single Tax.

The Manhattan Single Tax Club is maintaining its standard policy of distributing an immense amount of literature on the Single Tax, and is a headquarters for books and tracts on this question, for sale and free distribution.

MANHATTAN SINGLE TAX CLUB.

(Beatrice Cohen, Assistant Secretary.)

## Mr. Hennessy Analyzes Home Construction Plan

IN the *Real Estate Magazine* for December Hon. Charles O'Connor Hennessy analyzes President Hoover's proposals as to home loan discount banks. Mr. Hennessy, the head of the Franklin Society for Home-Building and Savings, is a recognized authority on the question of home owning. He says:

"A second purpose stated by the President was so seemingly desirable, if possible, that it was favored with large headlines and appreciative comment in many newspapers. It was:

*"To put the various types of institutions loaning on mortgage in a position to assist in the revival of home construction in many parts of the country, with a resultant increase in employment."*

"Now, the purpose here stated seems to be based upon a misconception on the part of the President's advisers of the most important facts of the existing situation, apart from the legal incapacity or unwillingness of the chief lending institutions to co-operate. It is my view that in most parts of the country there is no actual need for stimulating, through a possibly dangerous inflation of credit facilities, any 'revival' of home construction. I believe that in the large centers of population there is now a supply of housing accommodations of all sorts equal to or in excess of present demand. I may add my opinion that past reckless overstimulation of mortgage credits, both as to individual dwellings and those of the multiple type, was responsible for much of the existing business prostration. It was the chief source of encouragement to the era of reckless price-boosting and real estate speculation, both rural and urban, which led straight to the period of inevitable saturation and deflation and the incidental suffering through which the country is passing today.

"I am sure there are many thoughtful and experienced readers of *Real Estate Magazine* who might agree that a