



Single Tax Conference

Held in New York City
November 19 and 20
1910

UNDER THE AUSPICES
OF THE
JOSEPH FELS
FUND
COMMISSION



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Summary of Work Done

by

The Joseph Fels Fund Commission

1. At the general election on November 8, 1910, the voters of Oregon approved the following constitutional amendment for County Home Rule in Taxation:

ARTICLE IX.

SECTION 1a. No poll or head tax shall be levied or collected in Oregon; no bill regulating taxation or exemption throughout the State shall become a law until approved by the people of the State at a regular general election; none of the restrictions of the Constitution shall apply to measures approved by the people declaring what shall be subject to taxation or exemption and how it shall be taxed or exempted whether proposed by the legislative assembly or by initiative petition; but the people of the several counties are hereby empowered and authorized to regulate taxation and exemptions within their several counties, subject to any general law which may be hereafter enacted.

The amendment was placed on the ballot by initiative petition under the political power given by the Initiative and Referendum, without which power it is practically impossible to get a vote on any proposal for Land Value Taxation in the States where the system of taxation can not be changed without a constitutional amendment. The amendment approved in Oregon permits County Home Rule in Taxation, and now the campaign is on to have some of the Oregon counties adopt the Land Value Tax system at the election in 1912 or before that time. The tax campaign in Oregon up to December 1, 1910, cost \$16,775, which was paid out of the Joseph Fels Fund.

2. In the campaign of 1910, the Commission assisted the work in Missouri at a cost of \$800, and will now assist in the coming two-year campaign for a tax amendment in that State under the direction of Dr. Wm. P. Hill of St. Louis. A progressive tax amendment will be on the Missouri ballot in 1912.

3. The Commission has placed John Z. White in Rhode Island to help in the campaign for Land Value Taxation in that State, where no constitutional amendment was needed. The cost of the Rhode Island campaign to December 1, 1910, was \$1,514.93.

4. The Commission sent John Z. White to New Mexico to assist in electing to a constitutional convention delegates that would place the Initiative and Referendum in the first constitution of that State; the effort was unsuccessful.

5. The Commission sent John Z. White to Arizona for the same purpose for which he was sent to New Mexico, with a successful result.

6. To the Colorado campaign for the Initiative and Referendum the Commission contributed \$400, in addition to the expense of sending John Z. White to that State. The Initiative and Referendum amendment was adopted in Colorado by 60,000 majority. The Commission contributed \$1,391.28 in all to the Arizona, Colorado and New Mexico campaigns.

7. The Commission contributed \$282.32 to the Initiative and Referendum campaign in Arkansas in which the voters approved of the proposed amendment. The Arkansas campaign was directed by George Judson King, who was sent to that State by Dr. C. F. Taylor, of Philadelphia.

8. In September the Commission received a call from Minnesota for a speaker to assist in a campaign for the Initiative and Referendum—to elect to the Legislature men who advocate direct legislation. At an expense of \$368.30 Mr. F. E. Coulter, of Portland, Ore., was sent. The reports from Minnesota are that the new legislators are favorable to the submission of an Initiative and Referendum amendment, but that the Governor-elect may stand in the way.

9. The only large amount of money spent in any State for the Initiative and Referendum was the sum of \$3,289.17 used in Ohio in 1909, with barren results as far as legislative action was concerned.

Thus the Commission has expended \$19,089.93 for Land Value Taxation in Oregon, Missouri and Rhode Island, and \$5,331.07 in the effort to put the Initiative and Referendum into State constitutions so that the people may have the power and opportunity to initiate and vote upon the question of taxation independently of the wishes and prejudices of legislatures controlled by Special Privileges.

Directly connected with the Oregon campaign for County Home Rule in Taxation was the successful campaign that defeated a bill proposed by the Legislature to call a constitutional convention, which

seemed to be a plan to draft a constitution and have it "proclaimed" without giving the people an opportunity to vote on it, as was done in Delaware, Virginia, Kentucky and other States. The Oregon voters vetoed that bill.

In addition to the foregoing, the Commission has sent out a quantity of such literature as is obtainable, and plans are now under way for the preparation of a "Merchants' and Manufacturers' Booklet," the object of which is to show that Land Value Taxation means a saving of dollars—an actual profit of dollars—to merchants and manufacturers. The booklet will give actual examples taken from several States in which Land Values and Improvement Values are separately assessed, and will show contrasts between the effects of the General Property tax and the Land Value tax on mercantile and manufacturing business.

The New York Conference

November 19-21, 1910

November 19, 20 and 21 the Joseph Fels Fund Commission held a meeting in New York City, in which many interested in the work of the Commission were asked to participate.

The object of this meeting was two-fold—to take account of what had been accomplished, and to decide on plans for the future. Hon. Robert Baker, of Brooklyn, was elected Chairman of the meeting, and Joseph Dana Miller, editor of the *Single Tax Review*, was elected Secretary. The financial report of the Commission, a summary of which is given on page 30, was presented to the meeting, and then an account was given of the work done and of the results accomplished up to date.

In beginning its work the Commission decided to devote the funds at its disposal toward putting the Single Tax into operation in those places where conditions seemed most favorable; this was working along the line of least resistance.

In order to enlarge the list of States in which we might have a hopeful field for efficient work, and to strengthen the position of our workers in Oregon and Missouri, we complied with the requests of Single Taxers in Arizona, Arkansas, New Mexico, Colorado and Minnesota to send speakers into those States to assist in the campaigns for the Initiative and Referendum. In every case in which this was done the request came from earnest workers for the Single Tax, who intend to use the "people's power" to achieve that reform.

In most of the States where sentiment in favor of Land Value

Taxation seemed strongest the State constitution must be amended. To amend a State constitution requires a popular vote, and to secure a popular vote a proposition must be submitted by the Legislature, except in States that have the Initiative and Referendum. It is almost as difficult to get a measure through the average Legislature, submitting anything that is recognized as a Land Value Tax measure, as it is to get the same Legislature to adopt the measure outright.

The chances for putting the Land Value Tax system into effect are unquestionably best in States where the people have the Constitutional Initiative, so it has always seemed clear to the Commission that we could secure practical results soonest in those States, and hasten results in other States best by helping them also to secure the Initiative and Referendum.

At the inception of its work the Commission was flooded with appeals for help, as well as with suggestions concerning the best way to work. On looking over the ground, it seemed that the Single Taxers in Oregon and Missouri offered the best showing of reasons why our efforts should be concentrated in those two States. In Rhode Island, where no constitutional change is needed, the Single Taxers also made a creditable showing, and it seemed well to give help in that State. In no place has the Commission taken it upon itself to direct local campaigns. Local workers in each State have had charge of the work, and have attended to all details.

In Oregon the campaign of 1910 was to secure the adoption of an amendment to the Constitution providing for County Home Rule in Taxation. This campaign was merely one of preparation for a fight for straight Single Tax in 1912. The Legislature of Oregon submitted two tax amendments providing for changes that seemed progressive, but that did not really go to the root of the tax question, and it was not possible to get the Legislature to submit a measure for County Home Rule; consequently, it was necessary for our friends to make use of the political power given them by the Initiative and Referendum, and in that way submit the desired amendment to the voters. That was done.

The Oregon law already provides for an apportionment of the tax for State purposes among the counties, so that County Home Rule in Taxation will allow any county to raise not only its local taxes, but also its share of State taxes, by whatever method the majority of the voters in a county prefer. A vigorous campaign for the adoption of the County Home Rule Amendment was at once begun, but the campaign was confined to the "Printed Word;" no attempt was made to carry on a speaking campaign.

Oregon Tax Pamphlet

A pamphlet was prepared showing, from the official assessments and tax figures of 1909, the amounts of taxes paid by different classes of the population under the existing or General Property Tax system, and what the assessments and taxes of each class would have been in 1909 if the Land Value Tax system had been in effect; and what rate of taxation it would have been necessary to impose upon Land Values in order to raise the same revenue by Land Value Taxation that was raised in each county in 1909 under the General Property Tax system. All calculations were based on official figures, and thus farmers were shown that their taxes in 1909 would have been much lower under the Land Value Tax than under the General Property Tax system. In the same way, it was shown that owners of improved city lots would have profited by the Land Value Tax, that business and labor would have profited by the change, while a much greater burden of taxation would have fallen upon franchise corporations and upon speculators in lands and city lots.

The Oregon Tax Pamphlet gives these figures for the State as a whole and for each county in Oregon, and gives a number of individual illustrations showing how business and labor would have been benefited and how speculators would have been penalized in Oregon in 1909 if the Land Value Tax system had been in operation. Thus the effort of such plutocratic papers as the Portland Oregonian to misrepresent the effect of the Land Value Tax had but little weight with the voters.

A copy of the Oregon Tax Pamphlet was mailed to every voter in the State. Any one who wishes to have a copy of the pamphlet should send twenty-five cents to W. G. Eggleston, 270 East Twenty-eighth street, Portland, Ore. It should be borne in mind that this pamphlet is not an attempt at prophecy, but an actual demonstration of how and where taxes would have been raised and lowered in Oregon in 1909 if the Land Value Tax system had been in operation in that year. The chief credit for the preparation of the Oregon Tax Pamphlet belongs to Dr. W. G. Eggleston, of Portland, who, as the head of the Publicity Bureau of this Commission, was sent to Oregon to assist in the campaign for the Land Value Tax system in that State. All money paid for these pamphlets will be turned into the Joseph Fels Fund of America.

The result of the election in Oregon was not known when the Commission met in New York, but four days after the meeting was adjourned the good news was telegraphed that the County Home Rule Tax amendment was adopted by a majority of more than 2,000 in a total vote of 98,000. Multnomah County, containing the city of

Portland, gave it a majority of about 2,000; Clatsop County, containing Astoria, gave it a two to one vote, and in Coos County, peopled mostly by farmers, there was a good vote in favor of it.

By endorsing the County Home Rule amendment, and at the same time by defeating the scheme for a constitutional convention, the voters of Oregon won a double victory, and **every subscriber to the Joseph Fels Fund of America may now see that the money spent in the Oregon campaign of 1909-10 was well spent. This victory is clearly the greatest that has been won in the history of the movement for the taxation of Land Values.** In a circular appeal for funds sent out several months ago, the Commission said:

"Our expenditures are being concentrated in a few States where constitutions are most favorable, where sentiment is for Land Value Taxation, and where men are on the job with records for success. Disbursements are directed to carefully planned work in the field of politics, propaganda being incidental. Results are therefore expected. There will be preliminary contests of tremendous importance at the approaching elections. Victory in one of these will almost guarantee that the Single Tax will be in operation at a date no later than 1913."

That victory has been partly won, and preparations are being made for further advances. There can be no doubt that there will be bitter opposition on the part of Special Privilege; but if our work is properly sustained, nothing short of a reactionary revolution can prevent the adoption of the Land Value Tax by a number of Oregon counties, and finally by the whole State.

Missouri and Rhode Island

In Missouri we had originally planned a similar campaign, but circumstances made it inadvisable this year, so the Missouri campaign for the Land Value Tax will be made from this time until the election in 1912. Meanwhile, there will be a campaign in Oregon, and we may look for a close race between these two States for the honor of being first to attack the root of Special Privilege with the Land Value Tax.

In Rhode Island we have good ground for hope that the Legislature will pass a bill for Home Rule in Taxation. A campaign is being carried on under the direction of ex-Governor L. F. C. Garvin and John Z. White. Some of the largest business concerns in the State have endorsed our measure. The State is small, and three-fourths of the population live within ten miles of the State House. The Legislature is possibly more responsive than elsewhere to the popular will when plainly expressed. Here, as in Oregon and Missouri, the voters are being systematically supplied with information on

tax matters, and much important information is being gained in regard to tax methods and property values in the State.

Direct Legislation Campaigns

The election of members to constitutional conventions in New Mexico and Arizona gave us a chance to create two new openings for the Single Tax, through the election of delegates pledged to put the Initiative and Referendum in the new constitutions. At the urgent request of local Single Taxers the Commission sent John Z. White to stump both Territories. He did splendid educational work. In Arizona the result was a great victory. An overwhelming majority of progressive delegates were elected to the constitutional convention, and we may feel assured that Arizona will come into the Union with a constitution that will present no obstacle to popular government or to our cause. New Mexico was less fortunate. Its constitutional convention was controlled by monopolistic interests, and its people must choose between the postponement of statehood and coming into the Union with a constitution that ties their hands while giving a free hand to the predatory interests.

Arkansas voted on the Initiative and Referendum in September. There, also, the Single Taxers appealed to the Commission for aid. Single Taxers in Oregon and Missouri seconded the request of our Arkansas friends on the ground that their own position would be strengthened by a victory for so progressive a measure elsewhere. They made it clear that the more States that adopt the Initiative and Referendum, the harder it will be for the interests to successfully oppose them, so that our aid to that cause will materially strengthen the position of our friends fighting outright for the Single Tax in Oregon and elsewhere. The aid requested was accordingly given. The Commission has since been assured that it came at the right time and had much to do with winning the victory that was gained at the polls. Mr. George Judson King, of Toledo, who was sent to Arkansas by Dr. C. F. Taylor of Philadelphia, is entitled to great credit for his leadership in this campaign.

In Colorado a similar campaign was carried on under the leadership of that veteran worker, Ex-Senator James W. Bucklin and of John H. Gabriel. At their request, which was seconded by many other Single Taxers, John Z. White was sent to the State and the Initiative and Referendum amendment was adopted by a two to one vote, in spite of the fiercest opposition on the part of Special Privilege, which fraudulently counted out the Home Rule Tax amendment in 1903. Colorado is now free to follow the example of Oregon and Missouri when the people wish to do so.

Some criticism has been made of the Commission's expenditure of money for the Initiative and Referendum. This has been, in the main, the result of misunderstanding. Some critics were under the impression that all or most of the funds were being spent for this work; but the fact is, as the financial report shows, only a small part of the expenditures of the Commission were for that work. Others objected on the ground that such work is not Single Tax work. Yet it is obvious that without the Initiative and Referendum the Oregon victory for County Home Rule in Taxation would not have been won, and that it would be impossible to submit any kind of a Land Value Tax amendment in Missouri or Oregon in 1912.

Not the least of the benefits derived from the New York meeting of the Commission was the presence of some of the critics who stated their objections and learned how groundless were those objections. **It is important to remember that the Joseph Fels Fund was not established to propagandize the country, but to put the Land Value Tax into effect somewhere in the United States within five years—and that requires votes, which can not be got without political action.**

The Commission has contributed to the support of the Public and of the Single Tax Review. Mr. Emil Schmied was engaged as Business Manager of the Public to build up the subscription list and secure advertising, and the increase of paid subscriptions from 6,135 in 1909, to 8,609 in 1910, is assurance that he is doing good work.

Such work is naturally expensive and the results may seem disproportionate to the expenditure, but it is hoped it will appear otherwise at the end of the two-year campaign Mr. Schmied is conducting, which length of time the Commission agreed he should have; but he does not insist on this arrangement if the Commission wishes to discontinue it. The readers of the Public and the Single Tax Review can decide for themselves how well the money used to sustain these papers has been spent. A statement of the business of the Public is given on pages 34-38.

Publicity Bureau

Early in 1910 a beginning was made in organizing a Publicity Bureau. Dr. W. G. Eggleston was selected as the head of the Bureau because his newspaper training and his exceptional ability as a writer give him peculiar fitness for that work. The good work done by him in Oregon has already been mentioned. In addition to Dr. Eggleston, Mr. Samuel Danziger of Philadelphia, was selected as assistant, and assigned to miscellaneous work. He will assist in the preparation of the "Merchants and Manufacturers Booklet," the

object of which is to carry conviction to merchants and manufacturers by showing, from official figures of various cities in different States, how the General Property Tax is a tax upon production and all business, and how merchants and manufacturers will get pocket-book profits from the Land Value Tax.

Three circular letters were sent to the private and public libraries of the country, offering a special edition of Henry George's works at \$6. About 100 orders have been received. It is hoped that delivery can be made early in March, and the Commission will have on this contract an additional 150 sets, with which it can fill orders to libraries and public institutions at this price, and will be glad to hear from those interested; but in justice to H. H. Timby, of Conneaut, O. (in connection with whom this order was placed), these sets should not be sold to any others, as Mr. Timby is soliciting and taking orders from individuals at \$9 a set.

The Commission has mapped out a program for the future, subject to such changes as may be deemed wise. It has been decided to continue the support of the work for Land Value Taxation in Oregon, Missouri and Rhode Island. The financial support of the Public and the Single Tax Review will be continued. Inasmuch as Dr. Eggleston has been assigned to the work in Oregon for the next two years, the organization of the Publicity Bureau has been assigned to a committee of two Commissioners, Lincoln Steffens and Frederic C. Howe, who are to consult with Henry George, Jr., and report. A Lecture Department has been authorized and placed in charge of Bolton Hall, Frederic C. Howe and Lincoln Steffens.

It was voted to continue with John Z. White the contract that expires June 30, 1911, as long as it is satisfactory to Mr. White. Since he has been working for the Commission it has been impossible to satisfy the calls that have come for him from many States. It should be understood that Mr. White is now doing much more than merely lecturing on Land Value Taxation and Direct Legislation in various States. He is doing constructive and definitely concrete work in States where the people already have or are demanding the democratic political tools with which they can get and keep control of the taxing power—as the people of Oregon and Missouri are preparing to do under their political powers of Direct Legislation.

The Hon Robert Baker was made Field Secretary with authority to hold meetings, solicit subscriptions and collect money for the Joseph Fels Fund.

More Money Needed

Of course, the continuance of the Commission's work and the achievement of further results depend on the financial support that

will be given. Joseph Fels has done very much more than he agreed to do. He has not only given more money than he promised to give, but he has given himself to the work. In the whole world a more active and fearless worker for our cause can not be found. The zeal, activity and sound discretion displayed by him in what he does personally to advance our movement make him an invaluable asset, entirely aside from anything he has done or can do in a financial way. The pride we feel in the fact that our movement has gained a man like Joseph Fels would be justified even though he came penniless to us.

The Commission is ever flooded with appeals for help from many States and localities where good work could be done. It is being called upon to sustain many different lines of work, much of which deserves help. If we had succeeded in matching Mr. Fels' offer, we could have responded favorably to all reasonable requests. But unfortunately we did not have the money. Our pledges amount to only a little more than \$15,000. This not only compels us to limit our activities to places and lines of work that promise to give concrete results in the shortest time, but it places us in a bad light with Mr. Fels. It makes it appear as though the Single Taxers of the United States are indifferent to the opportunity he has given us.

It is a mistake to look upon contributions to this Fund as donations. They are really investments which will prove extremely profitable should they result in giving us the Single Tax. Like investments of many other kinds, the chance of securing a profitable return may be made a certainty by making the amount invested sufficiently large. It sometimes happens that the amount originally put into an enterprise turns out to be too small to get the best results. In such a case the good business man or skillful financier increases his investment accordingly. The Commission does not wish to urge any contributor to increase his subscription, but it does feel in duty bound to call attention to the fact, which might not otherwise be known, that it would be possible to broaden and strengthen the power of the Commission for good and enable it to take care of and help all work likely to advance our cause, if all subscribers would give, or get others to give, an amount sufficient to at least match Mr. Fels' offer. Possibly there are some who, on learning this fact, will see their way clear to meet the situation by increasing their subscriptions. Many have, no doubt, fixed the amount subscribed at what they believed at the time would be sufficient to enable the Single Taxers of the United States to match Mr. Fels' offer. Had they known that it would fall short, as it has, they would have no doubt made their own subscriptions larger in the first place. There is still time for such subscribers to do so,

if they feel inclined. Those who have already pledged all they can afford can also help us by personally calling upon Single Taxers in their localities who have not yet responded to any call, and secure a pledge and contribution from them.

It is important that we do not go through another year without raising at least the \$25,000 needed to match Mr. Fels' offer. We shall need the full amount of \$50,000 in order to do properly the important work mapped out in various States and cities.

Reports of Individuals

Immediately after the organization of the Conference at the Liberal Club, Daniel Kiefer, Chairman of the Commission, made his report on expenditures and the work done. The financial statements are published in brief as an appendix to this pamphlet.

Mr. Joseph Fels, being called on to report on European conditions, said it had been but a few years since the light of Henry George's philosophy broke into his "befuddled brain." Continuing, he said: "I want no consideration for the money I have contributed to this cause. I want no consideration save that which Joseph Fels may be entitled to on account of his own work, but none for his money—damn the money! The land clauses in the British Budget were put there to stay. Nothing that any party can do will stop the movement in England. Had it not been for the land clauses of the Budget the Liberal party would have gone down to defeat, and if these clauses are cut out of any future program the party will go down to defeat."

Mr. Fels then spoke of Denmark where, he said, the question of the taxation of land values is better understood than anywhere else in the world. One hundred and forty thousand small farmers in Denmark, with an average of less than twenty acres apiece, are teaching our doctrines everywhere. In many of the halls, one right opposite the Parliament building, and in the public schools of Denmark, you will see pictures of Henry George upon the walls. In France the Society of the Impôt Unique, or the Single Tax Society, has been formed recently, with eighty members.

"In Spain, where there are only three known Single Taxers, one of them, Antonio Albendin, is busy translating 'Progress and Poverty.' In Italy there is one magazine devoted to land reform and it has translated many articles from the Public. In Sweden the brilliant Johann Hansson is devoting himself to this movement. I may add that six members of the Danish Parliament are committed to the taxation of land values. This movement is going on in every country into the language of which our gospel can be translated."