

decided at the eleventh hour not to get our amendment on the ballot but to do "educational work" instead. How much interest will the voters of California take in educational work when there is no amendment to be voted on after all of our advertising has been to the effect that there would be an amendment on the ballot?

Last Fall Dr. Henry F. Dessau, of Oakland, urged that we get the signatures on the old registration which would expire December 31st, 1921. I saw the importance of this as it would give the campaign an early start. I formulated a plan by which we might probably finance our half of the expense. I wrote Mr. Briggs that the Great Adventure League would be responsible for getting half the required number of names to get our measure on the ballot provided the Single Tax League would secure the other half. Mr. Briggs wrote that it would be better for propoganda purposes to get the names in the Spring. In January Mr. Briggs wrote us again mentioning something about the campaign to get our measure on the ballot, showing no sign of abandoning the contest.

We were much surprised, therefore, when Mr. Briggs informed us in the middle of February that the League had decided not to try to get our amendment on the ballot until 1924. Not only was this decision made, but the reactionary newspapers of the State were notified. That kind of publicity saves time, effort and expense for the Anti-Single Tax League, but it hardly helps the Single Tax movement of California.

One of the reasons given by the Single Tax League for quitting was the danger to the initiative and referendum involved in using it. The Antis are not so squeamish; they are not so easily frightened. Their amendment was beaten by nearly 125,000 majority last election, but they are on the job. They are working to get their amendment on the ballot again. Last election it required only 55,094 validated signatures to get our measure on the ballot. It requires the same this year. The number of signatures necessary is determined by the vote cast for governor at the preceding election and the vote cast for governor in 1918 was unusually light on account of the flu epidemic. In 1924 it will require 85,000 to 90,000 signatures to get a measure on the ballot and the new amendment of the Anti-Single Tax League would require at least 150,000 signatures for amendments relating to taxation and assessments, should it carry.

The action of the Single Tax League will make it doubly hard to secure funds enough to get our measure on the ballot but we shall make the effort. We shall do our best.

At a meeting in Los Angeles on March 18th, Mrs. Lona Ingham Robinson was elected campaign manager for Southern California, and headquarters opened at 203 Tajo Building, Los Angeles, as a branch of the Great Adventure. The petitions will be ready to circulate early in April, and before April 15th we expect to have a number of workers soliciting signatures in San Francisco, Los Angeles and other places throughout the State.

"Have you seen that car with the flags and Single Tax

signs on it running around town? I had to explain the Single Tax to two men yesterday who told me they saw the same car. I wonder whose it is!" said Mr. Barry, of the James H. Barry Company. "Yes," I said, "I too have seen it." Finally I told Mr. Barry that the car is owned by the Great Adventure League. It is used exclusively for advertising Single Tax and to speak from at open-air meetings.

Henry Warfield, who distributes over a thousand pieces of literature a week runs the car, takes care of it in his garage and gives his services free of charge. Over 36,000 pamphlets have been carefully distributed the past six months and over 300 books sold by the Great Adventure League.

Mr. John Cairns also continues to advertise the Single Tax to people in Oakland by driving his sedan car with Single Tax mottoes painted on the glass panels. Mr. Cairns says the signs do not hurt his business, but if he finds Single Tax interferes with his business he will give up his business. He says that if every Single Taxer who owns a car would put a Single Tax sign on it California would wake up after the next election to find the Single Tax an accomplished fact.

WM. L. ROSS.

Massachusetts Single Tax Conference

ON the evening of February 27th there was held at the Twentieth Century Club, Boston, a Supper and Conference with Hon. Louis F. Post as the principal speaker. A group of about one hundred persons attended, and William L. Garrison, Jr. presided.

Mr. Post spoke with his characteristic incisiveness and clarity, and expressed his belief that the original Single Tax movement set in motion by Henry George at the time of the appearance of "Progress and Poverty" was now reaching its logical conclusion as a separate and particular reform movement. In place of organized Single Tax propagandist groups expounding the Georgian philosophy as a cosmic faith and with an almost religious zeal, Mr. Post expects to see the ideas and purposes of Henry George find multiform expression in the programs of a variety of social and political causes, such as the Labor movement, the tax reform efforts of business associations, and the endeavors of enlightened citizen groups to shift the incidence of taxation from improvements to site values. Likewise he believes that the Georgian creed should find an outlet in special agrarian movements to open up the idle areas to use and occupancy on the theory of "The Land for the People." And finally he thinks it likely that those who seek to cut the roots of war must instinctively make use of the practical methods of the Single Tax to free production and exchange and make possible thereby a just and stable social order.

He counselled Single Taxers to cease standing apart as a peculiar people and strive as citizens to take part in all

human activities and assist social effort towards the accomplishment of their ideals by means of co-operation rather than by separative activities and the practice of extreme individualism.

At the close of Mr. Post's address there spoke briefly Prof. Lewis J. Johnson, who has recently retired from the presidency of the Massachusetts Single Tax League after several years of brilliant service, John S. Codman, James R. Carret, one of the loyal veterans of the cause, James R. Brown, President of the Manhattan Single Tax Club, Fiske Warren, who touched upon his practical experiment with Single Tax enclaves, M. C. O'Neill, Dr. F. M. Padelford, and Henry D. Nunn.

It was clearly the sense of the meeting that the educational rather than the political means should be primarily utilized, and speakers like Mr. Codman and Mr. Brown laid special emphasis upon the opportunities of arousing the typical business man to see his practical advantage in the site tax idea.

Mr. Brown convulsed his audience with a shower of stories and apt illustrations, exemplifying his exceptional qualifications for effective field work on the lecture platform.

It seemed by no means clear that the local leagues should be disbanded or translated into other forms of effort forthwith. So much spontaneous interest, so much genuine, and therefore valuable, sentiment exists in these local groups—if this meeting may serve as an example—that it seems clearly advisable to keep the vestal fires burning until we see the flames of new and brighter watchfires flaring from the nearby hilltops.

And finally be it recorded that the freshness and power of Henry George's social challenge never rang clearer than it does today, and it was recognized that it cannot be longer disregarded if democracy is to escape strangulation in the house of its avowed friends and votaries.

WM. LLOYD GARRISON.

New Jersey

THE New Jersey legislature in special session in September, 1920, passed an act exempting from taxation for five years all new dwellings, and the value of improvements to existing structures, erected before October 1, 1922. This act has just been declared unconstitutional by the Supreme Court of that State, as violating the constitutional provision that "Property shall be assessed for taxes under general laws, and by uniform rules, according to its true value." This provision has been held to authorize the classification of property, and the exemption of classes or their taxation at special rates. The reason given by the court for the present decision is that new buildings are not a class of property and that the conditions of this limited exemption are an arbitrary discrimination against old buildings. Apparently a total or partial exemption of all buildings, or perhaps of all dwellings only, would, in view of past decisions be upheld, unless the court proved less agreeable to the home owner than to the railroads. For

a law taxing railroad property (right-of-way, station buildings, etc.) at 50 cents per \$100 regardless of the rates on adjacent buildings was upheld by the courts, although repealed under the pressure of popular opinion. Fortunately, New York has no tax provisions in its constitution to be invoked against its dwelling exemption law.

New York

THE finely situated headquarters of the Single Tax Party in this city has become the real center of Single Tax agitation here. No political campaign being on, a series of Saturday night lectures have been arranged for by those indefatigable members of the lecture committee, Morris VanVeen and George Lloyd.

These lectures began with an address by Stewart Browne on March 4th. Mr. Browne is president of one of the many Real Estate Associations in this city. He began by paying a compliment to the SINGLE TAX REVIEW which he said was notable for its excellent English. "My only disagreement is with its conclusions."

Mr. Browne's address on the "Origin of Private Property" was very interesting. "I do not object to the Single Tax because I believe that no matter what system of taxation we have, the ultimate consumer will pay it," said the speaker. Mr. Browne told the audience that he had proposed to the city that when the owner of a piece of vacant land refused to improve his land and would not sell it to one who wanted to construct a building on it, the owner should be made to pay a tax as though an edaquate structure had been erected.

Many questions were asked of the speaker; some of them he sidestepped very gracefully.

Among other speakers who have favored the Party Forum with Saturday night address are Ben Howe, organizer of the Farmer Labor Party, Hon. John J. Murphy, former Tenement House Commissioner, Whidden Graham and Mr. O'Neill, of the *Call*. Mr. Howe's subject was "Single Taxers Too Single," and his address was an appeal for co-operation. At the conclusion of his address many questions were put to the speaker which were answered in admirable good humor. Mr. Murphy talked on the Housing situation and made as good a speech as was ever heard at headquarters, eloquent, persuasive, and clear. Mr. Graham's subject was "The Sales Tax Conspiracy," and the speaker showed himself singularly well informed on the details of business and finance.

Friday nights are given up to dancing and musical entertainment. These affairs are well attended by the young people of the neighborhood, and their success is largely due to the work of Dr. S. A. Sneiderman and George Lloyd.

Ohio

THE Executive Committee of the Ohio Single Tax Party met in Cleveland in March and agreed upon a plan of raising a fund to get on the ballot and place our proposition before two million voters in the State.