

of the evils of land monopoly and speculation and caught the point at once when it was explained that the programme of the League provided for the exemption of all improvements from taxation and the levying of all taxes simply upon the land, used and unused alike, according to its value.

This is not a rare case but only one of many which come from day to day to the attention of the campaigners for the Single Tax in Missouri. These war times are putting the workers in a frame of mind to consider programmes making for fundamental economic changes. It is highly important that the opportunity be developed in every community to emphasize the *one plan* which will abolish land monopoly and its kindred evils. We, in Missouri, feel fortunate in having the advantage of a political programme for the presentation of the Henry George idea.

Petitions to place the measure of the League on the ballot for the November election are in circulation in every district in the State. Thirty-five thousand voters must sign before a place on the ballot is secured, and names are coming in at headquarters every day. In more than half of the districts required we are in sight of the top with a full quota already in from several. A few are requiring special effort, but we feel confident of success, as far as this first step goes. Our serious problem is the securing of funds to do the necessary work connected with finishing up the petition work. Every reader of the REVIEW is asked to consider the opportunity which Missouri affords for a great step forward toward full economic justice and then to give something to carry the movement to the front. For a State as centrally located as Missouri to adopt the Single Tax would mean its rapid spread, first to the contiguous States and then to the whole mid-continent section. Our State is in line for this great advance. Single Taxers and radicals generally owe it to the philosophy they espouse to give their aid to this movement.

*Land and Labor*, our monthly publication, will be sent to every contributor. It will carry the full news of the progress of the campaign. CARL BRANNIN, Field Sec'y.

## Ohio

THE Ohio Tax League, with offices and a secretary in the Williamson Building, Cleveland, is spending money for double-column advertisements at \$2.50 an inch, and has a field manager at work. Among other things it professes a desire to abolish double taxation, to lessen rents, and to be a friend of the home owner. It calls for "fair taxation in Ohio," and wants to "eliminate perjury, evasion, confiscation and the scandalous cost of administration." One advertisement reads: "Lower taxes in Ohio on business and realty will result from fair taxation. More revenue to cities for war purposes will also result. Bring above about by mortgage recording tax, nominal rate on deposits, low rate on securities, and strict limit of one per cent. on business and realty."

The voters of Ohio next November will pass upon a constitutional amendment which reads as follows: "And laws

may be passed to provide against the double taxation which results from the taxation of both the real estate and the mortgage, or the debt secured thereby, or other lien upon it."

The Ohio Tax League is back of this amendment. If it is adopted, the legislature will be asked to abolish the annual mortgage tax, from which little or no revenue is derived. That would do away with the "double taxation" which so distresses the Ohio Tax League, and then the legislature would be asked to adopt a heavy mortgage recording tax, from which much revenue would be derived.

The League's field manager says that this mortgage recording tax is the first step in securing an "automatic tax system in Ohio, based on incomes."

Single Taxers suspect that the League's plan is to abolish the direct real estate tax entirely, if enough revenue can be secured by other taxes.

The Hydraulic Pressed Steel Co. of Cleveland, listed its property, for purposes of taxation, at \$450,000. Auditor Zangerle, of Cuyahoga County, the assessing officer, refused to accept that valuation and placed the company on the tax duplicate for \$2,400,000. The company got an injunction from the lower courts, and now Ohio's Supreme Court has settled the dispute by refusing to interfere. County Auditor Zangerle announces that he will start an agitation to have the laws changed so that corporations may be taxed according to the value as indicated by market quotations of this stock, rather than the ordinary value of their physical property. He says that by this court ruling \$100,000,000 of corporation property values escapes taxation.

Section 2 of Article XII of Ohio's constitution provides that "Laws shall be passed taxing, by a uniform rule, all moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise; and also all real and personal property according to its true value in money."

The owners of capital stock in Ohio corporations have successfully defied this uniform rule, and no attempt has been made to tax such stocks. Moneys, credits and bonds also largely escape taxation. The situation is becoming desperate for Ohio municipalities, which are facing bankruptcy. All sorts of suggestions are continually appearing for providing more revenue without increasing the "burden" on landowners; and it seems certain that a radical revision of Ohio's ancient tax laws cannot long be postponed.

## Michigan

THE Michigan campaign for site value taxation is beginning to assume importance in the public eye. One State tax organization controlled by corporations has done it the honor to condemn the movement as a menace to vested interests, and a farm publication run for profit rather than for service has declined to publish an advertisement offering its literature for sale. But the organs of the Gleaners, the Grange, the Fruit Belt and the trade unions are outspoken in approval of site value taxation.

In almost every issue of their publications they have articles in its favor, written by the editors or by the secretary of the Michigan Site Value Tax League.

The petition now being circulated was first distributed about the beginning of last November. Already 30,000 signatures of the 65,152 needed in order to have the amendment placed on the official ballot have been obtained, and solicitors are constantly offering their services in territory in which the Single Tax and site value taxation are new problems to a very great majority of the voters. A number who have written to the secretary of the League insisting that "everything should be taxed," have been converted to the idea that it is really good policy and good sense to exempt some things. Their opposition has been changed to approval of the amendment, for heretofore not a few farmers have been afraid to make improvements or buy better stock, or do anything that would indicate prosperity, knowing that to do so would put a perpetual burden on them in the shape of higher taxes.

A Wolverine farmer writes: "I will try and get some signatures for you." One from Clare says: "Am with you; will try to obtain signatures at once." Says an Adrian farmer: "Will get as many signatures as possible." From Albion comes: "I am sending you 100 signatures for site value tax." From Lansing: "I have 147 signatures on my petitions. Hope to make it 250 so that I shall be entitled to a set of the George works." A Tecumseh Single Taxer says: "Am getting signatures. Mr. G. has a petition and is doing finely. He is located in his own jewelry store and gets them when coming in. Am unable to get so-called business men or bankers; they are afraid it will interfere with their business. Am located and work in a wire fence plant; got about 30 there. Oh, but most people are awfully ignorant of the tax problem."

Others decline to do anything; some show decided opposition; a few plead ignorance; many are silent. These latter are at least in a receptive mood. Those who are loaded down with unproductive real estate, and no market (for Michigan's recent farm land boom has receded), yell "Murder," and insist that the country will go to the bow wows under site value taxation.

The proposition that these activities for site value taxation be halted to see the outcome of the California campaign is not meeting the approval of thoughtful Michigan Single Taxers. While the Great Adventure is important, it is not all-important to the extent of neglecting all other localities. Indeed, to desert at this time such a fruitful field as Michigan, albeit practically virgin soil, is to lose much of what has already been accomplished in the matter of arousing interest in the taxation problem, and would be a dreadful waste of energy and money.

If the necessary number of signatures are obtained by the first of July, the proposition will be put up to the voters four months later, at the regular State election in November. If the required number is not obtained by that date, then the proposition will go over until the Spring election in 1919, thus adding at least four months

to the time in which signatures must be submitted to the Secretary of State for verification. This makes the question of submission practically a certainty, with the probability that at least 100,000 signatures will be obtained for the proposition.

JUDSON GRENELL.

## Texas

I wish that I could report progress of work in Texas so that all your readers could understand it. Someone has said that success is made up of many little successes, and our success in Texas is measured by that standard. We did not start in with the intention of putting something over on Texas, but rather to show the need for Single Tax and that nothing else would meet that need. "The land question" has been more or less of an issue in every campaign for the past four or five years. All the candidates for Governor this year felt called upon to make some pronouncement for its solution. Aside from winning the war this "land question" comes first, and the Single Taxers are doing their share to keep it in the forefront.

The State Federation of Labor and several of the State Conventions of Crafts have unqualifiedly made a demand for the submission of a Single Tax amendment by the next legislature. A joint legislative board made up of the Legislative Agent of the State Federation and members from six or seven crafts with a representative of the Single Tax League of Texas will place before all the candidates for State offices and members of the House and Senate, the direct question of how they stand on the submission of a Single Tax amendment to the constitution, along with some other labor measures. This will give us a line on every member of the House and Senate. These question blanks will not only be sent out before the primaries of July 27th but they will be followed up again between the primaries and the general election in November. This last move of the Single Tax League is but the logical outcome of the many moves made with organized labor, during the past three years. It is one of the many little successes.

Our work with organized labor can be measured more definitely than any other for the simple reason that labor is the most effectively organized of all groups in the State.

There are some drawbacks to this kind of campaign. While it is most effective and when finally successful will give the best result, yet it is the hardest kind of a campaign for which to get money. There is no dramatic appeal in it. There is but little of the evangelistic spirit. There are no shouts of victory. There is no planning to get the best of some group or hit the heads of particular individuals. It is merely working along the line of good common sense on a principle that the simplest minds can understand. It needs to be often told and retold. It needs to be shown to the farmer, to the wage earner, to the business man and always from the point of view of the man or the group.