

That the government's revenue should be regulated by its expenditures is nothing new. It is so now. But it is done by indirect and more or less concealed methods whereby the cost to the workers, of all grades and professions, is increased beyond all possible calculation. The Single Tax on the other hand, will so regulate the government's revenue, directly consequent on its expenditures, as to effectually shut off all the parasites.

To the argument that this system will facilitate governmental profligacy the answer is, that to a free people the government is the servant. If the citizens want superfluous extravagant service in any line, they can have it. But with the Single Tax they will know the cost, will know who is paying for it and that their labor must make up for any waste. Do they desire simplicity and frugality in their public affairs, it is in their power so to order it. Taking all imaginable factors into consideration, it seems reasonable to predict that under such conditions the tendency of government will be toward practical economy. Those in public and private life alike will be materially and ethically interested in securing the best service at the lowest possible cost.

THE SIMPLE YET SOVEREIGN REMEDY.*

A Wholly New Method of Propaganda.

(For the Review)

By S. L. MOSER.

Since the revival of the international Single Tax movement, by Mr. Joseph Fels, there is demand for the study of Propaganda methods that shall be the most effective in securing the adoption of the Single Tax, with the least expenditure of time and money.

Having given some time to the study of Propaganda methods, I submit views thereon for criticisms and suggestions.

Because the adoption of the Single Tax would benefit financially a great majority of the people, I have long cherished the notion that an effective appeal might be made to these beneficiaries in such a way that the educational work might be conducted on a self-sustaining business basis. In fact, I put this theory to a partial test, in 1897-8, to support Mr. John J. McCann in his nu-

*In this article Mr. S. L. Moser, of St. Louis, Mo., presents a new method of propaganda. We call special attention to the care with which this plan is outlined. To us it seems entirely feasible, providing only the necessary practical knowledge is enlisted in its operation. We invite comment upon Mr. Moser's plan and we trust the Fels Fund Commission can be induced to examine it. We believe that aid can be enlisted in its support from many quarters. This will be necessary at the start, but the chief recommendation of this novel method of propaganda is that it promises to become self-supporting at an early date.—Editor *Single Tax Review*.

merous but unsuccessful legal proceedings to defeat occupation licenses and taxes on personal property, because, as he contended, they were in conflict with Sec. 4 of Article II of the Bill of Rights of the Missouri Constitution, which is as follows: "That all constitutional government is intended to promote the general welfare of the people; that all persons have a natural right to life, liberty, and the enjoyment of the gains of their own industry; that to give security to these things is the principal office of government and that when government does not confer this security, it fails of its chief design."

Assuming that a Supreme Court would give a Single Tax construction to the Bill of Rights, I personally presented to several hundred tax payers reconstructed tax bills as they might appear, if the Single Tax were in operation, and thus raised most of the money required for that campaign. In every case I was accorded a courteous and attentive hearing, and a fair mental attitude towards natural taxation was easily developed. I should state also that the tax payers I visited were, with few exceptions, not Single Taxers, as I wanted to demonstrate my theory by appeal to business men, on a business basis, independent of preconceived notions in favor of the Single Tax.

The adverse decisions of the Supreme Court put an end to these experiments.

I am still profoundly impressed with the educational value of the *argumentum ad hominem*, and hence present some reasons why I believe this method will be of paramount importance in producing the intelligent public sentiment that will write the Single Tax into our codes and constitutions—state and national.

The benefits that will follow the adoption of natural and scientific taxation are clear, definite and tangible. The most concise statement of these benefits, as formulated by Henry George, is the following paragraph from Chapter II, Book VIII, "Progress and Poverty":

"What I, therefore, propose, as the simple yet sovereign remedy, which (1) will raise wages, (2) increase the earnings of capital, (3) extirpate pauperism, (4) abolish poverty, (5) give employment to whoever wishes it, (6) afford free scope to human power, (7) lessen crime, (8) elevate morals, and taste and intelligence, (9) purify government, and (10) carry civilization to yet nobler heights is—to appropriate rent by taxation," or, "to put the proposition into practical form—to abolish all taxation, save that upon land values."

As Thomas G. Shearman gave special attention to the fiscal side of this "remedy," the following paragraph from Natural Taxation (Page 199) is important in this connection: "The adoption of a natural, intelligent, and scientific system of taxation (1) would bring about a just distribution of wealth, (2) would give a perpetual stimulus to industry and production, (3) would greatly increase wages, (4) would increase the profits of capital, (5) would give a security to property now unknown, (6) would encourage manufacturers, commerce, and agriculture, and (7) would incidentally solve many social problems which under present conditions seem almost insoluble."

Here are two separate inventories of benefits that may be conjured with.

Those that are capable of definite financial measurements will amount to billions annually, and are the foundations for the soundest business appeals to tens of millions of beneficiaries. Other items of these inventories of even greater importance are to be classed as moral, patriotic and spiritual. Still others are readily suggested to students of these volumes.

The U. S. Census demonstrates that more than one-half of our population have no title to land values, and a little investigation will prove that more than two-thirds of those who own land would be greatly benefitted, if improvements and personal property should be exempt from taxation and all revenue raised by an exclusive tax on land values.

What I would propose, therefore, is to present a clear, brief, simple and forceful business proposition to each man as nearly as may be, according to his condition, setting forth the personal and public benefits that will follow the adoption of this "Simple remedy," to the end that he may be induced to purchase a subscription edition of the books presenting this philosophy, for "until there be correct thought, there cannot be right action; and when there is correct thought, right action *will* follow."

A SINGLE TAX RATE IN ST. LOUIS.

For many years land improvement values have been assessed separately in St. Louis. While the President of the Board of Assessors claims that 60 per cent. of the market values are assessed, as a matter of fact, the real average is less, yet I have deduced a tax rate from the official figures, so that when a man's tax bill is re-constructed he may know it is a practical illustration from existing assessments.

The following were the sources of revenue for municipal, school and State taxation on real estate, personal property, franchise using companies and occupation taxes for the year 1908.

I. ASSESSED VALUATION OF TAXABLE PROPERTY.

| | |
|----------------------------------|---------------|
| Real Estate (Land Value)..... | \$198,357,550 |
| (Improvements)..... | 189,155,060 |
| Personal property..... | 83,050,840 |
| Steamboats..... | 173,540 |
| State Board of Equalization..... | 35,538,273 |
| | <hr/> |
| Total..... | \$506,275,263 |

Total yield on above at tax rate of \$2.17—\$10,986,173

Other revenues were as follows:

II. GENERAL PROPERTY AND BUSINESS TAXES.

Merchants' License.

| | | |
|--------------------------------------|--------------|--------------|
| Stock, \$34,789,521 at 92 cents..... | \$320,063.59 | |
| Tax on sales \$1 per \$1,000..... | 289,214.26 | \$609,277.85 |

| | | |
|---|--------------|----------------|
| Manufacturers' License. | | |
| Stock, \$33,733,431 at 92 cents..... | \$310,365.06 | |
| Tax on sales \$1 per \$1,000..... | 219,316.99 | \$529,682.95 |
| Steamboat Tax (10c on \$100 valuation) \$173,540..... | | 173.54 |
| Tax on Foreign Insurance Companies..... | | \$132,677.81 |
| <hr/> | | |
| Total..... | | \$1,271,812.15 |

III. OTHER BUSINESS LICENSES.

| | |
|-----------------------------------|--------------|
| Commission Merchants..... | \$18,650.00 |
| Vehicles..... | 92,203.75 |
| Banks and Financial Agents..... | 7,337.50 |
| Insurance Companies..... | 22,200.00 |
| Real Estate Agents..... | 9,800.00 |
| Ordinaries..... | 14,030.00 |
| Merchandise Brokers..... | 9,650.00 |
| Junk Shops and Wagons..... | 9,210.00 |
| Peddlers and Hawkers..... | 19,262.85 |
| Pawnbrokers..... | 10,200.00 |
| Mercantile Agents..... | 1,300.00 |
| Sales Stables..... | 625.00 |
| Photographers..... | 2,775.00 |
| Billiards and Ten Pin Alleys..... | 8,890.00 |
| Engravers..... | 220.00 |
| Lumber Measures..... | 15.00 |
| Garbage Remover..... | 240.00 |
| Milk Vendors..... | 949.00 |
| Weighers Tickets..... | 24,822.55 |
| <hr/> | |
| Total..... | \$254,480.65 |

GENERAL LICENSES.

| | |
|---------------------------------------|-----------------|
| Bicycles..... | \$3,203.00 |
| Hotels and Boarding Houses..... | 4,512.00 |
| Fortune Tellers and Clairvoyants..... | 7,425.00 |
| Auctioneers..... | 4,250.00 |
| Railway Ticket Brokers..... | 350.00 |
| City Weigher..... | 50.00 |
| Theatres and Exhibitions..... | 20,095.00 |
| Intelligence Office..... | 5,250.00 |
| Bill Posters..... | 60.00 |
| Flying Horses..... | 120.00 |
| Shooting Galleries..... | 450.00 |
| Vault Cleaners..... | 300.00 |
| <hr/> | |
| Total Revenue, I,II, III, IV..... | \$12,558,530.08 |

This estimate does not disturb existing licenses on dogs and saloons, both of which are subject to police regulation.

The problem is to raise the \$12,558,530.08 from the following:

LAND FRANCHISE VALUES.

Assessed by President of City Board of Assessors

| | |
|--|---------------|
| Land value (without improvements)..... | \$198,357,550 |
| "All other property" (Franchise values)..... | 12,334,000 |

Assessed by State Board of Equalization

| | |
|---|--------------|
| Road beds and superstructures without buildings thereon | 9,158,735 |
| "All other property" (Franchise values)..... | \$16,062,400 |

| | |
|------------|---------------|
| Total..... | \$235,912,685 |
|------------|---------------|

A tax rate of \$5.32 on the \$100 on this amount would produce \$12,558,530

The President of the City Board of Assessors of St. Louis assesses property at 60 per cent. of its actual value, while the property in St. Louis assessed by the State Board of Equalization does not exceed 31 1-3 per cent. of its actual value. If the land and franchise values of the latter were assessed on the valuation as the former, the last two items would be \$45,398,460.00 instead of \$25,221,135.00, and the above total would then be \$256,099,010.00 instead of \$235,921,685.00. With such an equalized assessment the tax rate would be \$4.90 instead of \$5.32.

If 100 instead of 60 per cent. of the foregoing values were assessed, the total would be \$426,831,383.00, and the rate necessary to raise \$12,558,530.00 would then be only \$2.94 on the \$100.

I should, of course, anticipate the question, "Will the exclusive taxation of land and franchise values in St. Louis bankrupt the landlords?"

Land and franchise values, as now assessed, produce \$5,119,500 at a tax rate of \$2.17 on \$235,930,685.00. The *actual* land and franchise values, from official findings, *after the payment of this contribution*, are \$426,831,383.00 and the additional burden of this amount through a Single Tax assessment would be \$7,439,030. A net of 5 per cent. income (a conservative estimate) on \$426,831,383 would be \$21,441,569.00. Deducting from this income \$7,439,030 we find that the owners of land and franchises would still retain an annual net surplus of \$14,002,539 after the payment of the total budget of \$12,558,530. But, under natural taxation, there would be a great diminution of public expenses. There would be a great saving in the assessment and collection of the revenues. The License Department, which now collects \$1,572,357 from merchants and manufacturers and other occupations could be abolished. The absolute power to determine the expenditures of this Department is now lodged with the Police Commissioners and the Municipal Assembly, under the law, is commanded "to stand and deliver under penalty of forfeiture of office and disfranchisement." Such a tyrannical system necessarily breeds extrava-

gance. Great economy in this Department would follow a civilized system of taxation.

CLASSES OF BENEFICIARIES IN ST. LOUIS.

The census of 1900 shows that 22.8 per cent. of all families in St. Louis owned their own homes and that 77.2 per cent. lived in hired homes, and that the total number of homes, owned and hired, was 121,123. The 94,319 families living in hired homes would all be greatly benefitted by the application of the Single Tax, and a little investigation shows that fully two thirds of the 26,804 families who owned their own homes would also be benefitted thereby; so that 112,188 families, or 92.6 per cent., when fully informed, should be enthusiastic supporters of the simple remedy of Henry George.

About 30,000 persons and corporations are taxed on personal property but have no real estate. Something over 30,000 merchants and manufacturers, and other business men pay licenses and occupation taxes which are levied and collected under repulsive inquisitorial methods. The burden of taxation would be lifted from all these persons and the measure of benefit to each beneficiary, whatever his vocation, should be presented to him as completely as possible.

The following figures illustrate the essentials for a reconstructed tax bill for a home owner who would be benefitted.

| | |
|--|------------|
| Assessed value of improvements..... | \$3,500.00 |
| Assessed value of personal property..... | 450.00 |
| Assessed value 30 foot lot at \$35 per foot..... | 1,050.00 |
| | <hr/> |
| Total..... | \$5,000.00 |
| At tax rate of \$2.17, present tax is..... | 108.50 |
| \$1,050 (Land value alone) at \$5.32..... | 55.86 |
| <i>Decrease</i> in tax bill..... | \$52.64 |
| | <hr/> |

A sample tax bill of the brother whose land values are relatively large as compared with personal property and improvements, would show as follows:

| | |
|--|-------------|
| Value of improvements..... | \$16,390.00 |
| Value of personal property..... | 7,500.00 |
| Value of ground alone..... | 52,000.00 |
| | <hr/> |
| Total..... | \$75,890.00 |
| At tax rate of \$2.17 present tax..... | 1,646.81 |
| \$52,000 (Land value alone) at \$5.32..... | 2,766.40 |
| | <hr/> |
| <i>Increase</i> of tax bill..... | \$1,119.59 |

I would give proper consideration to the man who would be thus adversely affected. I would admit to him that he is not responsible for the existing

system of taxation, but that the demands of justice require this change; that according to the census of 1900, in St. Louis, 92.66 per cent. of the families will be greatly benefitted by natural taxation, that a campaign of education is now in actual progress to adopt this new system of taxation, and that his best interest will be subserved by securing the literature we offer, so that he may adapt himself to the changing conditions, with as little inconvenience and hardship as possible.

The great difficulty experienced by all book canvassers is effectively overcome by the intelligent use of such data, which insure a courteous and favorable hearing. Every man is willing to be interviewed about his own tax payments, when he realizes that a movement well accredited and in the utmost good faith, seeks his co-operation for his own relief and which, at the same time, will promote the highest public welfare.

A most convincing appeal can be made to the great army of wage earners because of the "simple remedy which will raise wages." Thomas G. Shearman on page 204 of "Natural Taxation," shows that as a result of a tax on ground rents, "The effective demand for labor could not fail to increase by more than one-third, and this would cause a rise in wages of fully 100 per cent." Again on Page 203, he says: "As the purchasing power of laborers would be increased at least 15 per cent. from the instant at which taxes were taken off their purchases, an increase of demand to that extent may be assumed as certain, subject to such reduction of demand as might be caused by the reduced profits of the not more than 50,000 families, who would suffer any loss of income through the new taxation."

The "remedy which will raise wages" from 65 to 115 per cent., and at the same time, be fair and just to all men, is one of conjuring power, and deserves the most comprehensive consideration of constructive propagandists.

THE SUBSCRIPTION CANVASSER.

The success of this book proposition will require the services of a host of able, earnest and intelligent men and women, hence, such wise and liberal provisions must be made for them as will insure the best results.

The canvasser must not only have a thorough and very familiar knowledge of the proposition he presents, but must receive liberal pay for efficient services.

Individual sales must be large enough so that a few of them each day may yield fair pay on a commission basis. He should sell no book in cheaper form than a substantial cloth binding.

The "canvass" put into his mouth and the "prospectus" put into his hands should be brief, simple and forceful, yet complete, philosophical and dignified.

He should be made to feel that he is backed by a movement relatively as great and effective as the proposition he presents, so he may convince with ease, and secure his subscription with as little expenditure of time as possible.

In the business world, it is customary to make guarantees concerning new inventions and new and novel products, or to sell them subject to approval,

with time limit. *It seems to me that it would be excellent business prudence to issue a good and solvent guarantee with the proposition we present.* The items of the inventory of benefits, as above set forth by Henry George and Thomas G. Shearman, would be the basis of this guarantee. After the agent has carried conviction to his auditor on a few fundamentals, and has awakened curiosity as to others, without satisfying it, he might conclude in substance as follows: "You cannot afford to take time just now to pass judgment upon the various items in the inventory of benefits that would follow the adoption of this philosophy. If you were confident that the results here predicted would be realized in fact, you would want to place these volumes by the side of your *most necessary and sacred books for study and reference.* As we have the utmost confidence in the realization of these benefits, we give you a guarantee that if you will buy these books and read them *fairly and impartially,* and if your candid judgment then leads you to believe that the benefits promised will not follow the adoption of natural taxation, we pledge ourselves to return your money at any time within one year and take the books."

The guarantee will enable the agent to economize his time, facilitate the closing of subscriptions, and avoid controversy at his pleasure, by proposing that his auditor shall get his information direct from the masters, after pledge for fair and impartial reading. A fair mental attitude of the buyer towards the philosophy is of the highest importance from a Propaganda point of view.

Taking all these data into consideration, the liability incident to such guarantee would, in my estimation, be very small, but however small it might be, it should be issued in the most approved form, and with unquestioned assurances of solvency and good faith.

A small percentage of the gross receipts, say one or two per cent., might be placed in trust to indemnify the underwriters of the guarantee against possible loss from redemption of books.

My chief concern has been to develop an effective programme by which Single Tax literature may be presented to the masses and, at the same time, make the work self-sustaining. If this can be done, practical organization to give effectiveness to the new education would follow immediately, as a matter of course, for the central organization should be supplied with the names and addresses of all purchasers, as well as pertinent data concerning church and party affiliations, age, education, employment, wealth, social condition, etc. Such data would be exceedingly helpful also in placing *The Public* and SINGLE TAX REVIEW on a self-sustaining basis, and immensely enlarge their spheres of usefulness.

MATTER FOR SUBSCRIPTION EDITIONS.

A considerable number of purchasers, in the aggregate, will want the complete works of Henry George with his life by Henry George, Jr., and such sales should be encouraged. But the subscription editions for the masses should omit some of these books, especially the "Science of Political Economy."

Such an edition should, in my estimation, include supplemental matter from other sources also.

From the works of Henry George, the following are of primary importance: "Progress and Poverty," "Social Problems," "Condition of Labor," and "Protection or Free Trade." Next in importance, "The Perplexed Philosopher," and the "Miscellanies" in Volume 8, Pages 133 to 345.

The supplement matter which seems to me very desirable for a general subscription edition is as follows: "Story of my Dictatorship," "Natural Taxation" by Thomas G. Shearman, "The Prophet of San Francisco," and "A Single Tax Review of the Trusts," by Louis F. Post, as well as "Post's Outlines," especially the diagrams with elementary explanations. In this combination, I would also include a simple treatise on The Initiative and Referendum. When a man becomes imbued with the new political economy, he will at once become interested in the Initiative and Referendum as one of the most important agencies to secure its adoption. Moreover, political freedom logically precedes the application of economic freedom.

The amount of matter in "Progress and Poverty" is larger than that of any other volume in the series and might be made the standard size of all the volumes in the subscription edition. In the second volume I would suggest that "Social Problems," "The Condition of Labor," and "The Story of my Dictatorship" be included. All of them would make a volume with less matter than in "Progress and Poverty." "Protection or Free Trade" and the "Perplexed Philosopher" would make another volume slightly larger than "Progress and Poverty." The other matter indicated, together with other pertinent matter to be selected, would make volumes 4 and 5.

If the life of Henry George should be included in this edition, the "Prophet of San Francisco" should be omitted.

It might be well to consider also the advisability of constructing a single Octavo or Quarto volume, with two columns to the page, to contain all the matter contemplated for these five volumes. A volume similar in make-up to Smith's Bible Dictionary, would easily contain this matter and would be very convenient for study and reference.

The form and contents of such edition is merely suggestive at this time. The first important question requiring careful answer is: "Can subscription books giving the Single Tax philosophy and the benefits of "The simple yet sovereign remedy" be sold quite generally throughout the United States on a successful and self-sustaining business basis?"

If the answer is in the negative, in the language of ex-Senator Cockerel, I would say, "I am from Missouri and want to be shown" the defects of the plan to the end that they may be overcome. If an affirmative answer is given, then the managers of the Fels Fund may make assurance doubly sure by their helpful co-operation in the development of this proposition.

P. S. I have been requested to state something more concerning cities and towns where land and improvement values are not assessed separately.

In only a few of our great cities, such as New York, Boston, and St. Louis, are land and improvement values assessed separately. While in Massachusetts and California, and possibly in other States, assessors are required to assess farm lands separate from the improvements thereon, the laws do not seem to be well enforced. Although few cities give separate figures on land and improvement values, as a matter of fact, the assessing officials, as I am informed, very generally keep private memoranda concerning land values to aid them in making their assessments. City and county assessors and ex-assessors may be relied on to help obtain the land values in their respective communities. Real estate men also possess such information. The record of transfers of vacant lots is also another source of the information desired.

I am persuaded that in most agricultural communities information as to values of land, separate from improvements, can be compiled with comparative ease to illustrate the benefits that will follow the adoption of the Single Tax in farming communities. With a few pointers from Thomas G. Shearman, any intelligent farmer could make a fair approximation as to the measure of his land values apart from his improvements.

When the proposed canvas shall be put into systematic operation in any given community, the ways and means will not be wanting to give intelligent direction to the individual and public discussions of the items in the inventory of benefits of "The simple yet sovereign remedy." The local press may then be expected to give fair and impartial discussions on this subject.

FELS IN THICK OF BRITISH FIGHT.

Indefatigable Philadelphia Soap Man a Power in Liberal Struggle to Break Down Landlordism.

Joseph Fels, founder of the Fels Fund of America of which Mayor Tom L. Johnson is the treasurer, is in the very thick of the land value tax fight in Great Britain. He is speaking almost constantly, and in addition is writing and scattering broadcast literature bearing on Henry George's principles.

The Woolwich *Pioneer* of June 18, reports a meeting addressed by the indefatigable Philadelphia soap maker and it refers appreciatively to "his quaint Yankee humor," saying that it caught the crowd. His speech in part follows:

He was not himself interested in the fact whether a few more, or a few less, people had been trained on farm labor colonies, but what he had done, had tried to do, and was still trying to do now with his time (because he put ten hours per day into it), and with the little money he had was to open farm labor colonies, and push forward the idea of getting back to the land as an object-lesson, and for the purpose of creating land hunger. Until men and women have the proper hunger for the land they will never get it, and until they pro-