

those who love money, and to hasten that day it seems that the best thing would be to teach these "reds" that the Single Tax is far more practical and far more revolutionary than any programme of theirs.

If we concede that we are to advocate the Single Tax only as long as it has its respectable place, then naturally as the radicals advance in understanding and increase in their endorsement of our peaceable means to revolution, we shall have to recede; as they go forward we will have to step back. We can justify ourselves in doing that only by refusing to look at the confiscation of land rents, as George rightly expressed it, as the means by which real economic freedom can be gained and the way be opened to the realization of the Kingdom of Heaven upon earth.

The Single Tax claims to settle equitably our rights to the use of the earth on which we live and from which we must draw our subsistence. Plainly, our right to this is *equal*—there can be no other opinion. It is wrong that one man can withhold from another the use of that to which both have an equal right or can charge him for using it; and when the thing that is charged for is "living room on the earth" it is a wrong that goes to the very bottom of our economic and social system.

The right to the use of the earth involves the right to happiness, to liberty and to life itself. It leads to the possibility of living for one another instead of as now upon one another. No question on earth can be as important as this. Our whole social superstructure is built on the inequitable foundation of monopoly. There is hardly a wrong we suffer from today which is not sustained and buttressed by this primary and underlying injustice; and the consequences of the wrong are inextricably interlaced in all the multitudinous transactions of our civilization. The restoration to men of "their right to the use of the earth" would so emasculate nearly all our other social wrongs, that they would probably totally disappear.

The Single Tax is a simple, feasible and effective method of settling this primary monopoly, the land question. That settlement will open the way to liberty; and then, and not until then, can we rightly judge of the real magnitude of those other evils which now seem to loom so large.

BOLTON HALL.

## Wisconsin's Tax Reform Campaign

WISCONSIN is carrying on a campaign for tax reform which presents quite a contrast to the California and Oregon campaigns. Years ago we used to speak of certain tax reform advocates as "Single Taxers limited," meaning that they (John DeWitt Warner and others) favored, not the taking of all ground rent in taxation, but only so much as was necessary for the expenses of government economically administered.

Wisconsin tax reformers might be called "Single Taxers limited" in another sense, their limitation being based upon

the degree of enlightened sentiment which already exists on the subject of taxation, and which can (it is expected) be enacted into law at the next session of the legislature, which opens January 1, 1923.

Wisconsin's real elections take place in the primary. Whoever is nominated on the Republican ticket is about as sure of an election as are the candidates nominated on the Democratic ticket in Mississippi.

The recent primary election was so hotly contested that a larger vote was cast than was cast at the presidential election two years ago. Governor Blaine's nomination by a majority almost as great as La Follette's carried with it the nomination of progressive candidates for the State legislature, which assures a progressive majority in both senate and assembly.

Yet it was thought that a progressive legislature was chosen in 1920 when Governor Blaine was first elected, but the 1921 session began and ended its programme of tax reform by passing a bill doubling inheritance taxes, a bill which was sponsored by Senator Arnold, a Socialist senator from Milwaukee.

Warned by the experience of two years ago, Wisconsin tax reform advocates have begun a campaign to arouse public sentiment to an appreciation of the unjust features of our present tax laws, and to show how the burden of taxation may be shifted, if not exactly to the place where it belongs, at least in the general direction in which it ought to go.

There was recently held in the assembly chamber at the capitol at Madison what was called a Farmer's Legislative Conference on Tax Reform, called by the Wisconsin Non-partisan League, in co-operation with the Woman's Progressive Association of the State. It was attended by 134 representative farmers and farm women from all parts of the State.

The call for the conference stated that its object was not so much to discuss theories of taxation, but rather to arouse public sentiment in favor of tax reform measures, and to make sure that we should get ACTION from the next legislature in accordance with the programme set forth in the call.

The call stated that our ruinously high farm taxes can be greatly reduced, reduced by at least one-third, and that the conference was intended to show our law makers that Wisconsin farmers know what they want in the way of relief measures. Here are six demands which the conference stressed, with the reasons for them briefly stated.

1. Increase in our State income tax on large incomes and excessive profits. Every dollar of increased income taxes means a dollar of decreased property taxes. The State now receives only five or six million dollars in income taxes while property taxes yield 97 million dollars. The owner of a five thousand dollar farm, pays five or six times as much taxes as does the owner of five thousand dollars invested in stocks, bonds or mortgages. State tax commissioner, Judge Charles D. Rosa spoke on this topic.

2. A \$1,500 exemption on farm and home improvements. This would on the average reduce farmers' taxes by about twenty dollars a year. State commissioner of markets, Edward Nordman, discussed this subject.

3. The repeal of the personal property offset on income taxes. This would make income taxes yield five or six million dollars more than they do now, and reduce farm taxes by corresponding millions. I. M. Stauffacher, an income tax assessor, explained how this would relieve farmers.

4. A demand for the repeal of the secrecy clause of the income tax law. Lancelot A. Gordon, assistant secretary of State, took up this topic.

5. Taxation to force idle lands into use, held for speculative purposes. Lieutenant-governor Geo. F. Comings led the discussion on this subject.

6. A graded registration tax on automobiles, starting at \$5 or less and running up to \$25 or more. This in place of the flat tax of \$10 on all automobiles regardless of their value. Why should a \$100 used Ford be taxed 10 per cent. while a \$2,000 automobile is taxed one-half of 1 per cent.? Secretary of State, Elmer S. Hall, prepared the paper on this topic, which was read by the assistant secretary of State, Mr. Gordon.

Governor John J. Blaine delivered an address of welcome to the delegates, and the response was made by Miss Ada James, president of the State Women's Progressive Association. Except as to automobile taxes, everything called for by the tax reform conference of this year was advocated by Governor Blaine in his message to the legislature in 1921.

Concerning the exemption of improvements, the Governor said:

"Today we have vast tracts of agricultural land lying idle and unproductive. The pioneers who go into the unsettled portions of our State and build their log cabins, their barns, make their improvements, and clear the land, find that the assessor comes along and adds an increased assessed valuation, and then the tax collector comes and collects an increased toll because of the industry and toil of the home builder."

Edward Nordman, who discussed the exemption on farm improvements, said:

"The one obstacle to an equitable distribution of the productive energies of the nation is inflated land value, which precludes any possibility of a man with small means engaging in independent farming. The only way to deflate land values and to bring them to the level of their use value is to readjust taxes in such a manner as to make them fall on monopolistic holdings of land and other natural resources, while exempting from taxation all productive enterprises. A just system of taxation will release land from the hands of monopolists and speculators and will open them to use by men who are willing to farm, and will stimulate productive enterprises in every field of business."

Lieutenant-governor Comings presided at the tax reform conference and his address on taxation to force idle lands

into use treated the subject from the same viewpoint as that taken by Mr. Nordman. He spoke in favor of the Grimstad bill, written by Professor John R. Commons, which was discussed in the March issue of the *Political Science Quarterly*, and was the subject of an editorial in the May-June number of the SINGLE TAX REVIEW.

CHESTER C. PLATT.

## Governor Garvin

WHILE the last issue of the REVIEW was in press the news came of the unexpected death on Oct. 2nd of Lucius F. C. Garvin, who deserved the designation of the "Grand Old Man of the Single Tax Movement," better than almost any other of the adherents of that idea. Only two weeks before his death he was a conspicuous figure at a gathering of progressive-minded people assembled at Nantucket on the invitation of Hon. Frederic C. Howe to discuss the burning questions of the hour. His vitality, both physical and mental, excited the wonder of his associates, and many comments were made as to the hospitality which his mind showed to ideas regarded as ultra-modern. Eighty-one years of militant effort for the spread of democracy had neither weakened his hope of its ultimate success nor had it made him impervious to the changes of form in its realization which recent years have revealed to be necessary.

He was born in Tennessee in 1841, the son of James Garvin, Jr., native of Vermont, graduate of Amherst in the class of 1831, and professor in the East Tennessee University. How profoundly James Garvin was interested in education is shown by the fact that he named his son for Lucius Fayette Clark, one of the distinguished educators of his time.

The father did not long survive the birth of his son. The family moved to Greensborough, North Carolina, where Lucius F. C. Garvin attended a Friends' School. When ready for college, he came North, entered his father's college, Amherst, from which he graduated in 1862. He enlisted in the United States Army upon his graduation, and joined the Fifty-fifth Massachusetts' volunteers and served principally in North Carolina. After his discharge from the army in 1864, he settled in Pawtucket, Rhode Island, chiefly because many of his regimental associates lived there. He then began the study of medicine, and, having completed his studies, and passed his examinations at the Harvard Medical School, he was awarded a diploma in 1867.

He began his medical practice in Lonsdale where he maintained an office for fifty-five years. He had the distinction of being the only member of the medical profession ever elected Governor of Rhode Island. For forty years he was active in the political life of his State. Five times a candidate for Governor, he was elected twice. He sat in the Legislature for nineteen years, being elected to the Assembly sixteen times, and three times to the Senate.