

more personal interest in the result, a book "really worth reading" is promised to each one sending in a petition containing signatures, no matter how few. And those who send in 250 signatures are presented with a complete set of Henry George's works. The books given are "The Problem of the Unemployed," "The Life of Joseph Fels," "Progress and Poverty," "The Life of Henry George," and Lee Francis Lybarger's "The Tariff: What it Is; How it Works; Whom it Benefits." As seen, this fulfills the promise of a book "really worth reading." It is simply a continuation of the campaign of education.

The Michigan Site Value Tax League has until the first of July to obtain signatures, if the amendment is to be voted on in November. Whether it will succeed in obtaining 65,152 signatures by that date, no one at this time knows.

## Single Tax in California

THERE is but one Single Tax measure before the people of California for adoption as a constitutional amendment at the next general election. It is as follows:

"THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

A new section to be known as Section 15 is hereby added to Article XIII of the Constitution, to read as follows:

On and after January 1, 1919, all public revenues, State, county, municipal and district, shall be raised by taxation of the value of land irrespective of improvements thereon; provided, that war veteran, college and church exemptions in Sections 1¼, 1½ and 1a, Article XIII of the Constitution, are not affected hereby.

The intent of this Single Tax amendment is to prevent the holding of land out of use for speculation and to apply the land values which the community creates to community purposes.

All constitutional provisions and laws in conflict herewith are hereby repealed."

This is the nearest approach to an out and out Single Tax bill ever proposed for adoption anywhere in the United States, so far as I know. It was drawn by me shortly after the last general election, at which the Single Tax measure, known as No. 5, received more than 260,000 votes, at the request of that group of Single Taxers in California known as the Great Adventure group. A short time ago the Equity Single Tax League, with whose bill the readers of the SINGLE TAX REVIEW are familiar, withdrew from the field, and announced that they would make no attempt to place the Equity Tax League bill or any other upon the ballot for the coming general election. While the two bills were in the field the Los Angeles Single Tax League favored the Equity Tax League bill. At a recent meeting of the Los Angeles Single Tax League, a committee, consisting of five lawyers, was appointed to examine the above bill and report as to its form and feasibility. This committee consisted of R. L. Hubbard, Walter Gould Lincoln, R. J. Miller, S. G. Pandit and the writer. The committee unanimously reported that the foregoing bill is altogether unobjectionable as to form from a legal point of view. It is self-executing if such a bill

can be made self-executing. I am for this bill because it will change the land system of California and practically make use the only title to land. It will protect the farmer and home owner by greatly reducing their tax burdens, prevent the land trusts from holding up the public by monopoly prices, and make it highly unprofitable to hold out of use valuable lots in populous centers and large tracts elsewhere.

The Equity Tax League bill was supported by many Single Taxers in California as against the bill now before the people for the reason that all the expenses of the State government are derived from corporation taxation under a constitutional amendment adopted only a few years ago with a great blare of trumpets that the corporations were to be made to pay the expenses of the State government. We all realize now that the public utility corporations pay no taxes at all. They simply pass the burden on to the public and the public all these years have been paying the expenses of the State government. This, of course, was a part of the game, which the people were slow to see, by which the capitalists have been able to keep their valuable land holdings free from taxation. The proposed bill will throw this burden now borne by the people squarely upon the land, as well as other tax burdens now directly or indirectly discharged by the people. The land holdings of public service corporations in private control will be assessed under the proposed bill just as the land holdings of any other individual are, and while it is true this taxation must ultimately be borne by the consumer, the amount will be inconsiderable compared with the amount now paid by public utility corporations in taxation in the first instance and passed on to the consumer.

Otherwise the foregoing bill in its operation will impose the burden of all taxation in this State upon the wealthy land owner in populous centers as well as the owners of more than twenty millions of acres now held out of use in this State for speculative purposes and now bearing a modicum of the burdens of taxation.

There is no opposition to the foregoing bill in the State of California except by a few who oppose the bill for no better reason than that it originated with the Great Adventure group.

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\*Judge Ryckman, of Los Angeles, California, is one of those who opposed the Great Adventure amendment until the Equity measure was formally withdrawn.—EDITOR SINGLE TAX REVIEW.

UNDER a "scare" head the New York *World* of March 17 warns the real estate interests that Big Business is in the Single Tax fold, and tells of the work of the New Jersey Merchants and Manufacturers Taxation League with headquarters in Newark. Mr. L. D. Woodworth is quoted as saying; "It is part of the Single Tax propaganda to confiscate all private property in land. Public officers and realty interests must awake to the peril of it." Mr. Woodworth evidently doesn't care what he says. The realty interests are startled by the presence among the Merchants and Manufacturers Association of influential manufacturers and business men, chief among whom is Charles H. Ingersoll.