

man of means—and sent Mr. Robinson out. They themselves worked in New York City and surrounding counties. A number of up-state members secured signatures. Everything within the power of this group of idealists was tried.

We did our duty—but we failed! On September 12th, the last day for filing petitions, we took stock and found that we were considerably short of the requirements. The politicians (including the Democrats whom we Single Taxers have worshipped these many years) had beaten us. They did not want the Single Tax voted on, and they had their way. They will not want the Single Tax voted on until the Single Taxers of New York realize that the only way to make the land question an issue is to force it on them by means of a repeatedly large and uncompromising vote for the Single Tax. After our experience with the chicanery of politicians, we are justified in saying that any Single Taxer who maintains that we can induce the Democratic or the Republican party to write the Single Tax into its platform without a public opinion registered at the ballot box is a good subject for any political confidence game.

Although we have lost in this attempt, we are unflinching in our resolve to do our duty by our ideal and by our State. The campaign for 1920 is already being considered. All the obstacles can be overcome; ten thousand dollars will do it. We know how to get the Single Tax on the ballot; we will learn how to raise the money with which to do it.

But the law is not as undemocratic as it might be. It is still possible for New Yorkers to vote for the Single Tax this year. Every member of the party will do it; every member is pledged to vote for the candidates of the party, and what sincere Single Taxer will not do so? The law permits us to write in the names of candidates. That is what we propose to do.

After realizing how both Democratic and Republican parties have made laws to defeat democratic ideals, every Single Taxer owes it to his conscience never to vote for the candidates of these renegade parties. A vote for them is a vote thrown away. A vote for the following, even though it is necessary to write their names into the ballot, is a vote for real democracy:

For Governor	Joseph Dana Miller
For Lieutenant-Governor	Antonio Bastida
For Secretary of State	Horace Sague
For Attorney-General	Benjamin W. Burger
For Comptroller	L. Carl Seelbach
For State Treasurer	Ellen G. Lloyd
For State Engineer	James Dangerfield

—FRANK CHODOROV.

EXPERT POLITICAL ADVICE TO SINGLE TAXERS

No great political movement, no great reform. . . . has ever been inaugurated by the rulers.—Buckle's "History of Civilization."

A CONFERENCE of English Single Taxers and their co-workers is to be held at Ilkley, Yorkshire, on Oct. 4.

California

SINCE writing you in the last number of the REVIEW, Single Tax matters have moved rapidly in California.

Our measure got a place on the ballot by a surplus of 15,000 signatures. About 35,000 well-intentioned Single Taxers signed the petition only to have their names rejected for informalities, such as failure to register within a given time, wrong or defective residence address, signing by initials, etc. If three and one-quarter times as many people vote for the measure on Nov. 5 as signed the petition it will go over the top easily, and there will have been written into the fundamental law of a great Commonwealth the most beneficent measure for human welfare since the dawn of history.

At the last election about two and one-half times as many voted for No. 5 as signed the petition. Of the total vote cast two years ago when the total vote on the measure was 836,865, 31% was for Single Tax, or 260,332. To gain the other 20% to win or to get 51% of the same total cast two years ago it is only necessary for one Single Taxer out of three in the State to get one more vote for Single Tax to put our measure over.

With the enthusiasm manifest now in the rank and file of the workers for Single Tax, with organized opposition non-existent, with land reform on every one's lips and taxation reaching deep into every one's pockets, with the land hogs panic stricken and their apologists and retainers like the Todds, whom you can count on the fingers of one hand, shrieking hysterically in obscure papers like the *Western Empire*, it certainly looks now as if every one who voted for a half-way Single Tax measure two years ago will get at least one more vote this year for a clean-cut Single Tax amendment, that no legislature can stay or abate in its operation and no Court impair by any conceivable decree.

Improvements on land are now assessed separately from the land. All land in California is already listed and valued apart from the improvements thereon. Next March, when the annual assessment comes to be made under the law as it is now, no assessor will need to serve a day, thus saving at the outset a vast sum. The Boards of Equalization January 1, may take the list of lands as it is now and have it revised by experts to see that all lands in the State are therein accurately described. Then equalize the valuation to raise the revenue desired, make the levy and pass the roll to the tax collector. Nothing could be simpler. E.G.—A given block in Los Angeles which I personally know contains 6 lots, on 3 of which are 3 dwelling houses of like value. The other 3 lots are unimproved, are held and have been held for years by rich non-residents of California for speculation at \$3,000 each. Each lot in this typical block is assessed at \$1,000. The improvements on the improved lots are each assessed at \$2,000. The present rate of taxation is approximately 3%. Valuation and taxation are low. Nobody ought to complain about valuation or rates in California now. Let us see how it will work on this block under the Single Tax. Let us assume the

revenues to be raised next year are the same as this. Let us suppose this typical block is called upon to pay the same amount next year as this. It now pays \$360. Each man who owns a house and lot pays \$90. Each of the non-resident lot owners pays \$30, and holds his lot out of use at \$3,000, awaiting the growth of the neighborhood and the further improvement and embellishment of the three home owners to get his too high prices. Next year under Single Tax it will be necessary let us assume, to raise \$360 on this block, but all lots will be assessed alike, irrespective of improvements, and each lot-owner, home-keeper and non-resident will pay \$60. The man who has his home and lives in it will save \$30 to help put on a new coat of paint or plant another flower plot or add a patch to his kitchen garden. Mr. Non-resident, who maybe lives in Germany, will pay \$60 instead of \$30, or in general terms will pay \$2 to keep up our government where he now pays \$1. Who objects to that? What little home owner about whom the Anti-Single Taxers, *i. e.* the bankers, speculators, usurers etc., are so much concerned, would be hurt by that? Answer us that question, you miserable retainers of those who grind the faces of the poor?

Take another example: A corner lot on Broadway owned by a man living abroad and built upon by a big merchant on a long lease at the end of which lease the building goes to the owner of the lot, or rather his heirs, for he will probably by that time have been dead 50 years at least. The merchant now pays the taxes assessed against the lot. On the first of each month the merchant sends his check for \$9,000 to the owner of the lot. That is the ground rent. It is said the owner of this particular lot never saw it. He inherited it as part of an estate 30 years ago. You and I buy goods there. We pay the \$9,000 per month. That is ground rent. It is obvious the owner never created that value. It is obvious the community, the thriving City of Los Angeles, did create that value which this non-resident landlord puts in his pocket.

Our amendment says that the community is entitled to take for its own purposes, for the purposes of government, this community-made value. Let us take this \$9,000 each month. This \$108,000 each year for governmental purposes. Personally I do not think we would take half of it even. But suppose we take it all. You and I would pay it as we do now when we buy goods, but it would come back to us in public services and the taxes the little home owner and the farmer would be called upon to pay would be proportionately reduced; would probably be enormously reduced; would in fact in my opinion be completely wiped out, for I can demonstrate if I had space that taxes in California under this proposed Single Tax amendment will fall wholly upon the crowded centers of population and upon lands held out of use for speculation, and that the small home-owners, *i. e.*, homes of say \$5,000 or less and the occupying farmer, will in many cases pay not one cent of taxes for any purpose whatever, and that is the declared intent and purpose of the act, which no assessor or Board of Equalization or Court or Legislature can interfere with.

I submit these points with what REVIEW readers may

think undue elaboration, but they are the things people in California are talking about just now and nothing else on taxation interests them. These things are made the burden of the argument against the measure written by E. P. Clark, one of the heaviest land holders and speculators in California, to go to all voters in the State with the ballot 30 days before the election to instruct the voter. Each side is allowed 500 words for and against the measure to be printed and mailed at public expense. Summarized, Mr. Clark's argument is: The Amendment would render valueless all mortgages, would shift \$100,000,000 taxes now paid by corporations, etc., the class able to pay, "to the land owner and the poor man." (The quoted words are Mr. Clark's); would overturn the entire commercial system and jeopardize the entire public school system. He says there are not 20,000,000 idle acres in California, but only 5,000,000 and then after repeating and reiterating and ringing the changes of these four calamities that are to overtake California when we adopt the Single Tax he returns to the second which seems to get him and his class—to be the most important—his class being the bankers and the landlords in populous centers—where the Clark Hotel stands on Hill Street, Los Angeles, and 5th and Broadway, and 4th and Broadway, and 5th and Spring, and 4th and Main in the same city, where the most staggering untouched land values are. And so he winds up his "argument" most touchingly, and begs the voters to remember that this iniquitous proposed law will exempt from taxation altogether stocks, bonds, railroads, money, "now largely owned by the few rich." (Mr. Clark's words verbatim again and *mirabile dictu*, Mr. Clark, the writer, is one of those "few rich") and amounting to \$1,700,000,000, and will impose the \$100,000,000 now derived from this \$1,700,000,000 owned by the "few rich," of whom Mr. Clark admits himself to be one, upon "the householder, farmer and small land owner."

Can you beat it? I said the opponents of Single Tax in California are panic stricken and hysterical. Have I proved it? Does a resort to such "arguments"—the best they have—prove them sane and sensible, assinine and hysterical, or just fat-witted and stupid?

REVIEW readers may take their choice. I wish I had space to show you further how the Single Tax would work in California, but I must desist. In closing may I not ask our friends, the Single Taxers who read this, to send a check as big as possible to our treasurer, T. A. Robinson, 203 Tajo Building, Los Angeles?

I know if they could see the little army of unpaid, self-sacrificing devoted workers who are giving night and day to getting the message of Single Tax into the 500,000 homes of California and how with a few thousand dollars more, right now, we could win beyond a peradventure, you would send your check by first mail.

Elizabeth Waddell, of Missouri, J. R. Hermann, of Denver, and other efficient workers for Single Tax are already in the field with us for their bare expenses. Others we hope to get, but have not the money. They are willing, but our treasury is low. We want Ben-

gough, the famous chalk-talk man, to come and visualize the situation; Margaret Haley, of Chicago, to appeal to the women; others to talk to everybody, but we have not the money. Wouldn't it be too bad to fail now for want of a few thousand dollars?

J. H. RYCKMAN.

Missouri

THE recent action of the Missouri Secretary of State, John L. Sullivan, in giving the Numbers Seven and Eight, respectively, to the Homestead Loan measure and the Single Tax measure gives official certainty that these amendments will be before the voters of Missouri at the November election. Forty thousand signatures were secured to place these amendments on the ballot.

Lack of funds will not permit of as aggressive a speaking campaign as might be desired, but a worth-while programme is being worked out in spite of all the handicaps which propoganda movements meet in war times.

Groups are being organized in all counties and are mapping out plans for effective work. These groups will arrange local meetings and keep in active touch with the local newspapers, doing the valuable work of shaping the Editor's mind by means of prodding letters written on the Tax and Loan amendments.

All of the County Fairs have been covered by local workers and tons of literature particularly fitted to each locality are being intelligently distributed.

An especially important feature is a plate matter news service which a good percentage of the country newspapers have agreed to make use of. One column or more of strong Single Tax news articles will thus appear every week from now until election in papers which cover nearly every section of the State.

The State Federation of Labor at Sedalia has adopted resolutions unanimously supporting the measures, as have two previous State Conventions. This puts the measures squarely up to every union man in the State. Systematic canvassing of unions is being made in all the large cities, Farm Club secretaries are being reached, so that every phase of the life of the State comes within the scope of the campaign plans.

The Campaign Committee has determined that an almighty spirit shall atone for the lacking dollars, and that by judicious Hooverizing of the funds actually on hand, good and ever better plans will be found whereby the message of the Single Tax and its benefits can be spread broadcast throughout the State.

The official titles to the amendments are as follows:

The Tax amendment:

"A CONSTITUTIONAL AMENDMENT, providing that all public revenues shall be derived from taxation upon the unimproved value of land based upon assessments made on and after June 1st, 1919, and from taxes upon the manufacture and sale of intoxicating liquors and tobacco, and on incomes and inheritances; abolishing all constitutional limitations on the rates of taxation, and empowering the legislature, county courts and municipal

authorities to fix the rate for State and school, county and municipal purposes, respectively, classifying rights of way of public utilities for purposes of taxation, and repealing all constitutional provisions in conflict herewith."

The Loan amendment:

"CONSTITUTIONAL AMENDMENT. A proposition to establish in the State treasury a Homestead Loan Fund to be loaned to citizens of the State of Missouri for the purpose of purchasing homesteads and erecting permanent improvements thereon, to be secured by a first lien on the homestead and to bear three per cent. interest, commencing one year from the date of the loan; providing for the repayment thereof, and empowering the legislature to enact necessary legislation to make effective the provisions hereof."

As was expected the opposition is paying little attention to the exact form of the measures to be voted upon, but is making its fight on the "pernicious programme of confiscation, involved in the Single Tax idea." Instead of there being an effort to present the programme as something less than Single Tax the advocates of the Homestead Loan and Single Tax programme are willing to have it stand or fall on this issue and are demanding of the opposition an explanation of their reasons for opposing this great idea for opening up the land at a time when every effort should be centered in this direction.

The utmost confidence is expressed by the leaders in the campaign of a successful outcome at the election on November 5th.

Michigan

A WEEK'S work at the Michigan State Fair in September accentuates the fact that the great majority of people are still ignorant of the first principles of just and equitable taxation. Two members of the Michigan Site Value Tax League solicited signatures to the League's petition for a constitutional amendment for site value taxation, and while it was not a difficult matter to obtain signatures, it was difficult in the short space of time at their disposal to intelligently explain what the excitement was all about.

A few had heard of Henry George and the Single Tax; a number had heard that petitions were in circulation to exempt personal property and improvements in and upon land; the great majority knew nothing of "the incidence of taxation," nothing of the fact that taxes on sites could not be shifted, while taxes on the things consumed invariably were.

Had there been 100 solicitors for signatures on the State Fair Grounds, 50,000 signatures might have been obtained. As it was, the two solicitors secured nearly 1,500 signatures, distributed thousands of site value tax leaflets and petitions, and aroused an interest in the taxation problem in localities never before reached by tax reformers.

I am impressed more and more that only a very small proportion of Single Tax literature is intelligible to most people. It is like trying to teach algebra to the A B C class. Of course, not even all grown-ups can learn algebra; they