

modern convenience and the people would have paid in ground rent not a tenth of what is now being paid."

A few weeks ago the Association of American Bankers met in Washington. After careful deliberation they decided that farm tenancy was the greatest menace to America and urged all Americans to own their own home.

I learned from Walter Swanton of the U. S. Reclamation Service that over 1,000 letters a day are received from soldiers looking for land.

There is undoubtedly plenty of land. Millions of people are looking for land. Why don't the landless man and the manless land connect? The Bankers could have answered it. Because the land is held for gambling purposes. Tax the land out of the hands of the speculators, and the soldier can get all the land he needs, farm tenancy will cease, and this ever present menace to American institutions will be removed forever.

Notable Action of Governors and Mayors at Washington

FAVOR THE TAXATION OF IDLE LANDS.

MOST of our readers have read the lengthy press despatches detailing the proceedings of the Conference of Governors and Mayors at Washington, on March 3, 4 and 5. Yet there was no mention of the most notable action taken by that convention which arose over a resolution presented by the Mayor of Lynn, Mass., Walter H. Creamer.

This resolution proposed that the convention recommend to the States the taxation of all idle land or natural wealth held out of use for speculation, and that the money so obtained be used for a permanent fund to solve the labor problem. This resolution occasioned the most interesting and hardest fought debate of any of the sessions. Mayor Creamer and Councilman R. J. Wheeler, of Allentown, Pa., led the fight for the resolutions. The opponents of the measure claimed that it was a violation of the constitution, to which it was retorted that the Southern child labor exploiters used the same argument.

When the smoke of the battle cleared away it was found that the friends of the resolution had won by the substantial victory of 32 to 10.

The letter addressed by New York Single Taxers to this conference and which is printed on another page, was in the pockets of each of these Governors, and may not have been without its influence. Be that as it may, the victory is a notable one, showing how more profoundly than we suspect the radical agitation of the new movement among Single Taxers is influencing official opinion.

Congratulations to Mayor Creamer!

Our readers are urged to send us news of importance from their localities, and all newspaper clippings which may be pertinent.

News From Many States.

CALIFORNIA.—There is no particular news to report from California. There will be no halt, however, in the campaign for the Great Adventure. Mrs. Griffes, Mrs. Lona Ingham Robinson, and others associated with Luke North, will continue the work. A memorial number of *Everyman* is in preparation. It will contain many of the posthumous writings of North, with tributes to the dead leader from his friends throughout the country, *The Great Adventure Weekly* will be continued.

There seems to have been some misunderstanding as to what Gerrit Johnson advocated in the latter printed in the last number of the *SINGLE TAX REVIEW*. Mr. Johnson's proposal is that those who want a local option amendment on the ballot should go ahead and get it, while those who want a measure for straight Single Tax should do the same. We are not prepared to say that this is not entirely practicable. But as a "get together" measure it seems to possess difficulties peculiarly its own.

The following officers have been elected by the Single Tax League of Los Angeles: President, Walter Gould Lincoln; First Vice-President, Mrs. Anna George DeMille; Second Vice-President, John J. Abramson; Secretary, Palmyra Presley; Treasures, R. E. Chadwick; Executive Committee, William DeMille, David Woodhead, Frank Bode. The League has an office at 208 American Bank Building, Los Angeles, Cal., which is in charge of the Executive Secretary, William F. Lusk.

CONNECTICUT.—A bill drawn by C. M. Gallup has been presented in the legislature by Representative Joseph R. Carroll, of Norfolk. It provides as follows:

"SECTION 1. All property other than land, taxable as part of any grand list to be perfected as of Oct. 1, 1920, shall be set in said list at eighty per cent. of the then true value. Said eighty per cent. shall be reduced in value one-fourth as of Oct. 1, 1921, and one-half as of Oct. 1, 1922, three-fourths as of Oct. 1, 1923, and eliminated as of Oct. 1, 1924.

SECTION 2. No land excepting that belonging to the United States, the State of Connecticut, or a subdivision thereof, shall be exempt from taxation after Oct. 1, 1924."

Single Taxers appeared before the legislative committee in advocacy of the measure. The press gives the following report of the hearing:

"We're after the land shark, commonly known as the ground hog, who sits on the land and holds it, John Cairns of Manchester declared. "There are two classes of people who are opposed to this bill: the land shark, who knows what he's doing, and the farmer, who doesn't yet understand that it's really his buildings and all his improvements that he's taxed on now. Under our present system, we tax dogs as a nuisance, and we tax private improvements of all kinds for every man, woman and child in the community.

"Why ask the soldiers to clean up the waste lands of Florida or the Northwest, when we have millions of acres

of arable land going to waste right here at home," he continued.

"There are so many exemptions under the present system that it can have no other effect than to protect monopoly and private interests," said C. L. Bissell of Harwinton. "We must substitute a fair taxation system to prevent outbreaks of Bolshevism here. We got political equality in 1776; it's time now that we had economic equality. Access to the land must be restored on an equal basis."

Selectman Raoul D'Arche of Hartford said there were 4,900 acres of unimproved lots in Hartford that were paying 21 per cent. of all the taxes of the city, while 6,200 acres of improved land were paying 44 per cent. One hundred and forty-two factories paid 6 per cent. of all the taxes, and 1,468 stores, 43 per cent. "If a manufacturer builds a factory in Hartford, he's soaked for it. If he equips it with machinery, he's punished by taxation," he declared.

"If New England is to maintain its present place in the commercial and industrial world, we must make the most effective use of our natural resources," C. M. Gallup of West Hartford, asserted. "These resources are water-power, tidewater transportation and the soil. All are handicapped by the speculative holding of property. If Connecticut is to hold its place, some relief from this must be granted."

Representative Maurice E. Miner of Plymouth, expressed the hope that the committee would study the question thoroughly.

MICHIGAN.—A general effort is being made in Michigan to induce builders to erect moderate priced homes for the wage working class; but thus far the principal effect has been the stiffening of the market price for the sites.

Nearly a thousand farmers listened to an able address by Louis Wallis, of Chicago, at the recent Farmers' Week in Lansing, when he spoke on "The Farmers' Business Problem." Mr. Wallis held the close attention of his audience for the better part of an hour, and at its conclusion he was warmly congratulated for the new and instructive viewpoint of a problem with so many angles that the simple solution is often lost sight of.

Judson Grenell, secretary of the Michigan Site Value Tax League, has written a brochure on "What Michigan Women Should Know About Voting," addressed to the 600,000 new women voters of the State. It deals with economic problems, among them the problem of taxation taking a prominent place. In 20,000 words is condensed the main features of the science of political economy, and the woman voter is advised to stick to sound economic principles in picking candidates and deciding on principles. She is cautioned against putting much faith in party "labels," most of which today are meaningless. Several daily papers in Michigan have published the brochure in full. It has been put in pamphlet form and sells for 25 cents.

The Michigan Farmer, the oldest and most conservative agricultural weekly newspaper in Michigan, has opened its columns to the discussion of the taxation problem. Several articles for and against the Single Tax have already appeared and more are promised, with additional letters from Farmer readers.

NEW JERSEY.—A bill has been introduced in the legislature by Assemblyman McGill, and a public hearing was held on March 10. This is the bill fathered by the Manufacturers and Merchants Taxation League. It provides that the following properties shall be exempt from taxation, to wit:

1. All buildings, structures and improvements on or in land.
2. All tools, implements and machinery; also all raw material, goods in process of manufacture and finished goods.
3. All goods and merchandise in storage or owned or held by merchants for sale.
4. All household goods and personal effects.
5. All wagons, motor trucks, farm machinery and tools.
6. All horses, cattle, live stock and agricultural products of every kind.

NEW YORK.—At a meeting of the New York Single Tax Party a committee to study the legal requirements for the November elections was appointed. The members of this committee are Messrs. Fowles, Morino, Burger, Bastida and Chodorov.

It is proposed to nominate by petition as many candidates for the State Assembly as is found feasible, and a candidate for President of the Board of Aldermen. In almost every Assembly District less than one thousand signatures to the nominating petition are required, and in some districts as few as four hundred are sufficient to place the Single Tax candidate on the official ballot. This means that about fifty dollars will be the cost to the Party of having the City of New York print the legend "Single Tax" on the ballots presented to the voters of any one district, usually about 15,000. This is, at least, very inexpensive and very forceful propaganda—to say nothing about the newspaper notices that political action always secures.

It must be conceded by every Single Taxer that the election of one candidate for the State Assembly on an out-and-out Single Tax platform will do more to advance the cause than tons of literature and innumerable lectures. But even the placing of Single Tax candidates names on the official ballot is sufficient to arouse interest in the land question and to force this issue into politics, where it must eventually be if the Single Tax is to become a reality.

The Party will place as many candidates in the field as the law and funds allow. It calls upon all Single Taxers in New York City to attend the meetings on Saturday, April 6, to hear and discuss the report of the committee.

OHIO.—The Supreme Court has invalidated the classification tax amendment, adopted by 38,000 majority. The court was clearly right; for this amendment repealed the old provision in the constitution, whereas another amendment adopted by more than 100,000 majority, re-enacted it. The incident has served to excite mirth at the old-time tax-law tinkers. On account of this fiasco, the Ohio Single Taxers cannot press their bill at this session of the legisla-

ture, to put land in a class by itself without any limitation on the tax rate, and other property in various classes with only nominal rates. The land speculators supported classification at the last election because the Ohio Chamber of Commerce assured them that it would result in raising more revenue "without increasing the burden on real estate." Immediately after election, this was admitted to be an error, and an agitation was at once started for occupation taxes in cities and for inheritance, income, and heavy automobile taxes for the State. It is probable, therefore, the speculators will fight classification when it is again submitted to the people.

State Senator William Agnew is to introduce a bill in the State Legislature soon in the interest of Single Tax, he told members of the Ohio Site Value Taxation League at a convention of Single Taxers in Cleveland.

The proposed bill will classify commodities and buildings, separately from land, and will provide a low tax rate so that the land will bear the larger part of the burden, said H. P. Boynton, member of the League.

President J. S. McLean and Secretary W. P. Halenkamp, both of Columbus, were among the speakers. Edmund Vance Cooke read selections from his poems.

OKLAHOMA.—There has been a graduated land tax amendment to the constitution before every legislature since Statehood. On February 5 this measure passed the house of representatives and now goes to the senate. It is designed to abolish excessive landholdings. The amendment declares that "landholdings in excess of the homestead or home allotment is not a natural right but a legally acquired and protected privilege." It then provides:

"For each one dollar of valuation as assessed for taxation on the ad valorem basis in the preceeding year the following schedule:

"One mill where such excess does not exceed 320 acres.

"Two mills where such excess exceeds 320 acres and does not exceed 1,280 acres.

"Five mills for such excess exceeding 1,280 acres and not exceeding 1,920 acres.

"Ten mills on such excess exceeding 1,920 acres and not exceeding 2,560 acres.

"Fifteen mills on such excess exceeding 2,560 acres and not exceeding 3,200 acres.

"Twenty mills on such excess over 3,200 acres. Provided that land of the assessed valuation of \$16,000 may be credited to the owner in lieu of the 320 acres herein provided for, nor shall the same apply to grazing land unfit for cultivation.

This bill is outspokenly aimed by its proponents at the "land barons." Campbell Russell, former member of the senate and now of the corporation commission, has been its chief advocate. Its passage through the house of representatives is an augury of its final success. It is an indication that a practically irresistible current is setting in which means the ultimate and perhaps the early triumph of our cause in this State.

OREGON.—Single Taxers of Oregon are desirous of making that State the center of agitation for the Single Tax, and with that end in view have formulated the following measure.

"Section 1 of Article IX of the Constitution of Oregon shall be and hereby is amended to read as follows:

SECTION 1. From July 1, 1921, to and until July 1, 1925, all revenues necessary for the maintenance of government, State, county, municipal and district, shall be raised by a tax on the value of land irrespective of improvements in or on it; and thereafter the full rental value of land, irrespective of improvements, shall be taken in lieu of all other taxes for the maintenance of government, and such other purposes as the people may direct."

There are those who believe that the methods pursued by the Non-Partisan League in North Dakota would do for Oregon with Single Tax camouflaged with other measures. While this is held in perfect sincerity its opponents point out that the beneficiaries of the socialistic measures which will thus be urged will turn and fight the Single Tax just as hard. There are other objections more valid. There is no short cut to the Single Tax. As one Single Taxer writes us from Portland: "Some of us are of the opinion that if straight Single Tax is proposed the opposition will yield to the half-way measures and propose them themselves." This is good morals and good expediency. Single Taxers of Oregon think their State is as good as California as a fighting ground, and maybe it is.

At all events, the militant Single Taxers of Oregon want to make the fight in that State, and it is up to them to begin it. If it should appear that this is good fighting ground help from the East will not be lacking. J. R. Hermann is in charge by common consent. A general appeal to Single Taxers of the nation will be issued in due time, and with them rests the decision as to whether Oregon presents a promising field. But this can only be decided as matters develop.

PENNSYLVANIA.—Dr. Louis Robinson, attached to the municipal court of the City of Philadelphia, addressed the morning session of the Friends' First Day meeting held at the Meeting House, 15th and Race Streets, on Sunday, March 9th, on the "Single Tax and the Just Distribution of Wealth." Dr. Robinson is evidently a close student, and gave scholarly presentation of the Law of Rent, traced the origin of titles to land, showed with clarity and precision the necessity for a drastic change of the prevailing ideas of ownership of the source of all wealth, defended the Single Tax proposal from the charge of confiscation, alleged the present system to be confiscatory, and with logical and convincing arguments demolished the notion of compensation to landlords.

On Sunday, March 9th, Mr. Robert C. Macauley, late candidate for governor of Pennsylvania on the Single Tax Party ticket, addressed at the New Colonial Theatre, 12th Street and Moyamensing Avenue, Philadelphia, the Tenants' Protective Union. Over five hundred tenants were present. Profiteering landlords demanding exorbitant

increases in rent have met with a stern refusal on the part of tenants to pay any advance. The distinguished speaker, who is a well known journalist of Philadelphia, having been president of the Pen and Pencil Club, the oldest organization of its kind in America, caught the meeting's instant favor, and was enthusiastically applauded. It was a source of keen gratification to the Single Taxers present to note the responsiveness of his auditors to the gospel of Henry George. The vision of the only way to permanent relief from recurring pressure from landlords, and the prospect of release from exploitation industrially, were pictured with fervid eloquence. The intimate relation of the Single Tax to the daily troubles of the common people, how its application, by the taking of the rent of land by the State would force vacant land into use, increasing the supply of houses, thus lowering rents and increasing power of choice in selection of homes, making possible the realization of the splendid hope so long deferred, of one's owning a home forever free from greedy landlords. Three State Senators, Brady, Glass and Muthlen, as well as the distinguished jurist, Judge Raymond McNellie of the Municipal Court, also made addresses promising support of legislation now pending.

Mr. Macauley pointed out the merely temporary relief such legislation might afford and sounded a call for drastic action. Messrs. Dix, Shaffer, and Robinson, members of the committee from the Single Tax Party, distributed hundreds of copies of "The Story of My Dictatorship" and other pamphlets, which were eagerly caught up by the aroused tenants.

TEXAS.—A bill has been introduced into the legislature by members of the Assembly, John Davis and Wm. A. Black. Disregarding the verbiage of this rather lengthy bill which amends the constitution, its salient provision reads as follows: "No tax shall be imposed on improvements in or on land or on personal property." It is provided that this measure if approved by the Governor, shall be submitted to the voters of the State in November, 1920.

This legislature has been bitterly up against the revenue question. The General Property Tax broke down as a revenue producer in 1907. The State then reached out for occupation, and later "gross receipts" taxes. It has about reached the limit with these obnoxious and hurtful schemes, while at the same time the need for more revenues is more pressing. We have reached the point when the business, labor, and farming interests of the State must turn to our proposed method to get relief.

Only eighteen members voted for the measure, but there are many more who think favorably of it, and can be classed in the group of some-day Single Taxers. The *San Antonio Express*, under the heading, "Vote Shows Gain for the Single Tax," gives a report of the debate in the House of Representatives from which we quote:

"The increase in the support of the Single Tax is shown by the records. When the Terrell graduated tax resolution came up for engrossment more than three weeks ago, Mr.

Black offered an amendment to strike out the word "property" and insert "land." After some discussion this amendment was put to a vote but only thirteen members of the House supported it. This is the first time in the history of the Texas Legislature that the Single Tax has been put to a direct vote and supporters of that principle of taxation express gratification over the showing made.

John Davis, of Dallas, opened the discussion for the Constitutional amendment resolution by Mr. Black, which was on the calendar for engrossment. Mr. Davis said the issue has long been clouded with prejudice, but that theory of taxation must be met soon "because it is the only just and equitable system," said Mr. Davis. "When you come to realize that you cannot tax labor or products without penalizing it, then your eyes will be opened to the evils of the present system."

Mr. Davis laid down the challenge that the principle of the Single Tax, making all levies for revenue on the land are unanswerable. He said the present system of land ownership in the State is rapidly encouraging serfdom and no man has the right to monopolize these sources of wealth.

W. A. Black closed for the resolution after the previous question had been ordered. He said: "When this measure was first introduced we did not expect the Legislature to pass it, but we do expect you to think about it when you vote on it."

"I come here as a representative of Bexar County, but it is for 100,000 voters in this State that I speak on this occasion. The number of adherents of this principle of taxation are rapidly increasing in the State."

"You can not place a tax on any improvement without making them more difficult to obtain. I sat here for two hours the other day and listened to the discussion of the proposed tax on oil refineries and products and I will confess that I was amused. Such a tax is vicious in its last analysis because it has not only a tendency to drive industry from the State, but reverts back on the people who use the products, for there is where the tax is laid."

Mr. Black then touched on the labor question, pointing to the growing army of unrest and idleness. He said it is not the reconstruction that is bringing out this signal disturbing condition, but the persistence of men in obstructing the coming of righteous and economic conditions; that under the burden of the present system men everywhere are denied their right to homes and access to the soil from which comes all sustenance.

"You may turn this proposition down if you will do so, but I charge you with a grave responsibility. This reform is coming fast and is not many years hence."

The movement is being urged in Houston by the Just Taxation League and this organization is being backed by about one hundred citizens in various walks of life. Public meetings will be held at which the philosophy of our movement will be discussed. Lieut. S. A. Sneiderman, whose visit to New York is of recent pleasant recollection, will contribute to the movement its needed militancy. We are glad to note the name of Mrs. H. F. Ring among the speakers at one of these meetings.

One of the favorable indications is the report in the Houston newspapers that the Single Taxers of Texas are not content with mere propaganda, but intend to carry the issue into the political arena. This determination arising from the gradually growing perception of the insufficiency of long prevailing methods that ignore the Single Tax as a

political issue will soon place Texas in line with New York, New Jersey and Pennsylvania, where Single Tax parties have been organized. At the meeting reported in the Houston papers where the matter seems to have been debated, A. L. Marsac, Houston's milk inspector, said, "The only place for anything that is good for the people and the public welfare is the political arena. The best way to get people to investigate a principle is to put that principle into the middle of the road and let it fight its way into the minds and hearts of the masses."

This is the kind of language of which we are destined to hear more and more.

As an example of a different kind of news it is interesting to note that a proposal for an amendment to the constitution empowering the legislature to levy a graduated tax on landholdings above 200 acres was defeated in the House by a vote of 72 to 49. Assemblyman George Terrell, who introduced the bill, gave some startling figures of the growth of farm tenancy in the State, and showed that in many counties one or two men owned half of the land of the counties. He referred to the fact that the Oklahoma legislature had only recently passed such a measure as the one before the House. One member said he would not be willing to retard any man in the accumulation of all the property or wealth he could get hold of honestly, and that a graduated land tax struck at all the principles of government.

Perhaps in a sense the Assemblyman is right. A graduated land tax violates the principles of government by leaving values untaxed in the hands of some while taxing it out of the hands of others. And it is nothing to the point whether the amount taken or allowed to remain is large or small. It violates the principles of equality. And so does a graduated income tax, which has this among other qualities to condemn it.

A True Canon of Taxation

ONE of the first maxims of tax layers is not to tax anything or anybody having the option of escaping the taxing jurisdiction. Both persons and personal property have that option, and taxation which expels them from the city is detrimental to the city. The true principle of taxation of movables is to make the taxing jurisdiction attractive to them.

Every resident attracted to New York by liberal personal tax laws increases the value of real estate, and all persons or property repelled from domicile here detract from values. Hundreds of millions of property seek safe deposit here, with the result that their owners "bank" here. Many such owners become permanent residents. Others fill the hotels, crowd the places of amusement, add to the traffic of the shops, and create a large demand for real estate. There are stronger reasons than these against unjust personal taxation, but this is not a weak reason why it is unwise to flout experience in the drastic collection of personal taxes in the manner intended this year.—N.Y. Times, Oct. 7, 1918.

Declaration

OF THE ORGANIZED SINGLE TAXERS OF THE STATES OF CALIFORNIA, PENNSYLVANIA, NEW JERSEY AND NEW YORK

THE unparalleled magnitude of the political revolution which has come like a hurricane over Central and Eastern Europe, scattering and destroying thrones by the wholesale, is probably the forerunner of economic changes of equal extent and intensity, not only in those countries but in the United States as well. Political revolutions and economic revolutions are usually correlative and co-existent. Kings and Monarchies had to go—for they were holdovers from mediæval times and had no logical reason to be in the commercial and industrial development of modern days. With kings and monarchies will disappear the trappings of royalty, such as hereditary nobility and aristocracy, the military caste, secret diplomacy and all the structure of so-called "policies" which have been the study and the pastime of statesmen ever since the discovery of America.

Single Taxers view with the utmost satisfaction these political changes. Economic changes they predict of equal extent and importance. Their studies, unceasing from the date (1879) of Henry George's "Progress and Poverty," illustrated as they are by a whole line of economic writings from the days of the Physiocrats in France to the present, lead them to posit with confidence the proposition that the income of the State can be derived from two sources only, viz.: from ground rent and from labor. The economic question which confronts the world today they believe to be this: Shall the revenues of the State be derived from ground rent or from the earnings of labor? Shall the landowner, the privilege-monger, the monopolist, pay, or shall the laborer continue to bear the double burden of ground rent to the landlord and taxes to the tax-gatherer? One or the other will have to give way.

Single Taxers have for many years followed the difficult struggle that has been under way for the self emancipation of labor from the chains of landlordism, and have hailed each successive mile stone on the way to freedom. The early New Zealand experiments in the taxation of land values, followed by those of the various colonies of Australia; the advances along the same lines more recently made in Canada, South Africa and Natal; the tremendous upheaval in England at the time of the Lloyd George budget in 1909—followed by the shearing of the veto power of the House of Lords; the little known but important agitation in South America for the taxation of ground rent, accompanied by notable legislative progress in Argentina, Brazil and Uruguay; the whole revolution in Mexico, based as it was on the emancipation of the peon and the recovery of communal rights in the land; the progressive land legislation which marked the life of the colony of Kiao-Chou; the introduction in Germany in 1911 of the so-called "increment tax" which clearly marked the unearned increment of land values as a source of national and municipal rev-