

of the evils of land monopoly and speculation and caught the point at once when it was explained that the programme of the League provided for the exemption of all improvements from taxation and the levying of all taxes simply upon the land, used and unused alike, according to its value.

This is not a rare case but only one of many which come from day to day to the attention of the campaigners for the Single Tax in Missouri. These war times are putting the workers in a frame of mind to consider programmes making for fundamental economic changes. It is highly important that the opportunity be developed in every community to emphasize the *one plan* which will abolish land monopoly and its kindred evils. We, in Missouri, feel fortunate in having the advantage of a political programme for the presentation of the Henry George idea.

Petitions to place the measure of the League on the ballot for the November election are in circulation in every district in the State. Thirty-five thousand voters must sign before a place on the ballot is secured, and names are coming in at headquarters every day. In more than half of the districts required we are in sight of the top with a full quota already in from several. A few are requiring special effort, but we feel confident of success, as far as this first step goes. Our serious problem is the securing of funds to do the necessary work connected with finishing up the petition work. Every reader of the REVIEW is asked to consider the opportunity which Missouri affords for a great step forward toward full economic justice and then to give something to carry the movement to the front. For a State as centrally located as Missouri to adopt the Single Tax would mean its rapid spread, first to the contiguous States and then to the whole mid-continent section. Our State is in line for this great advance. Single Taxers and radicals generally owe it to the philosophy they espouse to give their aid to this movement.

*Land and Labor*, our monthly publication, will be sent to every contributor. It will carry the full news of the progress of the campaign. CARL BRANNIN, Field Sec'y.

## Ohio

THE Ohio Tax League, with offices and a secretary in the Williamson Building, Cleveland, is spending money for double-column advertisements at \$2.50 an inch, and has a field manager at work. Among other things it professes a desire to abolish double taxation, to lessen rents, and to be a friend of the home owner. It calls for "fair taxation in Ohio," and wants to "eliminate perjury, evasion, confiscation and the scandalous cost of administration." One advertisement reads: "Lower taxes in Ohio on business and realty will result from fair taxation. More revenue to cities for war purposes will also result. Bring above about by mortgage recording tax, nominal rate on deposits, low rate on securities, and strict limit of one per cent. on business and realty."

The voters of Ohio next November will pass upon a constitutional amendment which reads as follows: "And laws

may be passed to provide against the double taxation which results from the taxation of both the real estate and the mortgage, or the debt secured thereby, or other lien upon it."

The Ohio Tax League is back of this amendment. If it is adopted, the legislature will be asked to abolish the annual mortgage tax, from which little or no revenue is derived. That would do away with the "double taxation" which so distresses the Ohio Tax League, and then the legislature would be asked to adopt a heavy mortgage recording tax, from which much revenue would be derived.

The League's field manager says that this mortgage recording tax is the first step in securing an "automatic tax system in Ohio, based on incomes."

Single Taxers suspect that the League's plan is to abolish the direct real estate tax entirely, if enough revenue can be secured by other taxes.

The Hydraulic Pressed Steel Co. of Cleveland, listed its property, for purposes of taxation, at \$450,000. Auditor Zangerle, of Cuyahoga County, the assessing officer, refused to accept that valuation and placed the company on the tax duplicate for \$2,400,000. The company got an injunction from the lower courts, and now Ohio's Supreme Court has settled the dispute by refusing to interfere. County Auditor Zangerle announces that he will start an agitation to have the laws changed so that corporations may be taxed according to the value as indicated by market quotations of this stock, rather than the ordinary value of their physical property. He says that by this court ruling \$100,000,000 of corporation property values escapes taxation.

Section 2 of Article XII of Ohio's constitution provides that "Laws shall be passed taxing, by a uniform rule, all moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise; and also all real and personal property according to its true value in money."

The owners of capital stock in Ohio corporations have successfully defied this uniform rule, and no attempt has been made to tax such stocks. Moneys, credits and bonds also largely escape taxation. The situation is becoming desperate for Ohio municipalities, which are facing bankruptcy. All sorts of suggestions are continually appearing for providing more revenue without increasing the "burden" on landowners; and it seems certain that a radical revision of Ohio's ancient tax laws cannot long be postponed.

## Michigan

THE Michigan campaign for site value taxation is beginning to assume importance in the public eye. One State tax organization controlled by corporations has done it the honor to condemn the movement as a menace to vested interests, and a farm publication run for profit rather than for service has declined to publish an advertisement offering its literature for sale. But the organs of the Gleaners, the Grange, the Fruit Belt and the trade unions are outspoken in approval of site value taxation.