

small minimum of 100 Contributing Members who are willing to contribute \$5.00 each per month.

"This will provide the Club a financial back-log of steady, dependable income and will remove the uncertainty that has in recent years attended the collection of its revenues.

"This oldest of Single Tax Clubs, whose founder and first enrolled member was Henry George, must continue its long and illustrious career and must increase its effectiveness as an agency for spreading the only gospel whereby the world may be saved from industrial chaos.

"Whether you become a Contributing Member or not, we urge you to favor us with your opinion of our plan for rebuilding the financial structure of the Club. And we will be deeply grateful if you will give us the names of any Single Taxers in your neighborhood who, in your opinion, might be considered prospects for Contributing Membership."

The Club is making a special effort to enroll young women and young men on its membership list.

CHARLES S. PRIZER.

## Good News from Pennsylvania

WE know you will be delighted to hear that in our smashing Democratic victory yesterday in Pennsylvania our good Single Tax friend, Charles R. Eckert, of Beaver, was elected to Congress from the 26th District by a very substantial majority. As you know Mr. Eckert is not only a life-time Single Taxer, but was one of the founders of the Henry George Foundation and has been a trustee since its inception. He made the Single Tax an outstanding issue in his campaign and in that connection published an excellent pamphlet, entitled "Primer on Good Government and Sound Economics."

At the same time, Mayor McNair's Secretary, Theodore L. Moritz, also an ardent Single Taxer, was elected to Congress here in Pittsburgh in the 32nd District, and Attorney Bernard B. McGinnis, another charter member of the Henry George Foundation and life-long Single Taxer, was elected to the State Senate in the 42nd District.

Our new United States Senator, Joseph Guffey, I am glad to report is a charter member of the Henry George Foundation and, while not so prominent or active in Single Tax affairs, has frequently shown his sympathy with the principle of land value taxation and its practical application.

Another item of good news is the appointment this week of our old friend Hugo W. Noren, as a member of our Board of Assessors, succeeding John J. Murray, who was elevated by the Mayor to the position of Director of Supplies. Mr. Noren's name was sent by the Mayor to City Council Monday and while he has not yet been confirmed, it is altogether probable that this appointment will be duly approved. Two other active members of our Henry George Club, Charles L. Brinton and Oscar C. Stoehr, were appointed to the Board of Assessors a few months ago to fill vacancies, so the Single Tax group is now well represented on this Board having to do with the taxation function of our municipal government. In this connection, the *Pittsburgh Press* published quite an interesting article last Sunday concerning the influence now being exerted in our municipal government by the Henry George Club of Pittsburgh.

P. R. WILLIAMS.

NOT all advocates of taxation according to ability to pay are racketeers but all racketeers, are practical advocates of such taxation.

## The Land Value Tax in China

THERE is a farm problem in China, one thousand years old, but only recently has there been a movement for rural reform, akin to our own farm administration complex. What this China matter really is has recently been set forth in good English by Prof. W. H. Ma, head of the political science department of the University of Nanking. This economist explains that about eighty-five per cent of China's huge population consists of farmers and agricultural workers, who constitute the foundation of the Chinese economic organization. A moment's thought should convince one that any drastic change that will effect China wholesomely as a whole must, of necessity, be based on a participation in the uplift movement by this agrarian majority. And yet for centuries this rural element has been virtually without participation in the government.

The need to give full recognition to the farming element was voiced by the late Sun Yat-sen in his famous programme for national reconstruction that is cherished almost as a constitutional programme by the republic. The patriot laid down the principle that the hsien (large rural districts) should be the basis for local government reforms. And in the manifesto later adopted by the first national congress of the Kuomintang, it is declared that "the hsien, or district, should be the unit of local self-government. That the people of every self-governing hsien should have the rights of electing and of recalling their own officials, as well as the rights of initiative and referendum in making laws."

It is further specified that 'land tax, the tax on the increment of land values, the products of public lands, and all profits derived from the forests, rivers and mines should be placed at the disposal of the local governments for developing local enterprises, relieving the poor and the aged, supporting orphans, carrying out famine relief and maintaining public health as well as similar public enterprises.'

This is a revolutionary programme, indeed, from the older method of relying on the mandarins and war lords to exercise those control and functions at their whim and will.

However, as to the expenses of the state, each hsien should remit to the national treasury a certain percentage of its income, such percentage to be not less than ten per cent or more than fifty per cent of its total receipts.

As a general resume, article ten of the manifesto announces that "the organization of rural communities should be improved so as to ameliorate the living conditions of the agricultural population." With the hsiens making their own laws and having power to enforce them, the prospects for farm life improvement would appear far brighter than ever before in the young republic's history.

New Orleans (La.) *Times Picayune*.

THE purchaser of, say a \$500 automobile, in Michigan is soaked three per cent of the price or \$15 by the sale tax. So when located near enough to the State boundary the purchaser crosses over to a more intelligent State and buys his auto there. Michigan auto dealers don't like this but are helpless. Many manufacturers are now buying coal and other supplies outside of the State and thus escape the tax. Michigan coal dealers are feeling the pinch. The legislators who passed the measure and Governor Comstock who signed it are astonished. They did not know there would be such results. They wanted to "relieve real estate," that is all. Well, real estate is being relieved all right—of a lot of paying tenants. Who ever said the sales tax is a "painless" tax had better not come to Michigan and say it.