

W. S. U'Ren and the Single Tax in Oregon

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In the decade following the death of Henry George in 1897, three factions appeared in the single tax movement in the United States. Some of George's followers were fiscal reformers who emphasized the single tax as a just means of collecting revenue. They believed a tax on unearned land values would provide sufficient funds to run the government. The second faction was made up of "political Georgists" who emphasized the need of reform to drive the land speculators from the government. Those in the third group were "intellectual-moralists," and their spokesmen were Lincoln Steffens, Hamlin Garland and Leo Tolstoy. They deplored the immorality of speculators who grew rich by merely holding land idle while community development increased the value of their holdings.¹

For ten years the single taxers made no concerted effort to drive the "money changers" from high places. But in 1907 a small group of single taxers met in New York City. The conference established the American Single Tax League, which died in less than two years. In 1909 a more solvent organization was established under the sponsorship of the Joseph Fels Fund of America.² The national organization attracted many straying deviates into the fold of orthodoxy.

Although the single tax movement had preceded the progressive era, and continued after the period nominally ended, Georgism reached the zenith of popular appeal simultaneously with the progressive era. With the aid of the Fels Fund, single taxers were able to fight independently for the initiative, referendum, direct election of senators and tax reforms under their own banner: thus in a measure the single tax movement became a part of the progressive movement.

1. Charles A. Barker, *Henry George* (New York, 1955), 621.

2. Joseph D. Miller, ed., *Single Tax Year Book* (New York, 1917), 23.

But they were bound by dogma to oppose tariffs, imperialism, and government-controlled land conservation, whereas many progressives felt that some degree of tariff protection was necessary, that imperialism brought progress to backward peoples, and that conservation of natural resources was more important than for people to use the land.³ For the most part, single taxers were either from families of little reputation or fortune, represented by Henry George, Joseph Dana Miller, Daniel Kiefer, and W. S. U'Ren; or from families of wealth, political power, or family prestige, such as Joseph Fels, Charles Ingersoll, Tom Johnson and Leo Tolstoy, whose fame and wealth were neither gained nor preserved by the single tax.

The single taxers turned indifferently from arguments about whether industrial trusts should be “busted” or regulated. The twin scourges of poverty and corruption could not be cured by treating the symptoms, they reasoned, but only by restoring man to his birthright, the land. A belief in land ownership, plus a faith in the people’s ability to govern themselves was a type of Jeffersonian philosophy held by the single taxers. Momentarily the progressive movement held largely to the same Jeffersonian ideal, until Roosevelt’s New Nationalism, inspired by the anti-Jeffersonian, Herbert Croly, helped to return the Republicans to their traditional conservatism.⁴ Except for a few Republican insurgents, Jeffersonianism was nominally restored to the Democratic party. Henry George’s faith in land and democracy had not stemmed from political traditions but rather from a reaction to conditions he had observed. In like manner single taxers of the progressive era did not predicate reform upon affiliation with a particular party, but sought to work within the party of their choice or birth. When parties tended to become reactionary, the single taxers denounced the tendency but did not renounce their party affiliation. Although the progressive movement succeeded by achieving reform legislation and the single tax movement failed completely, the progres-

3. Barker, *Henry George*, 621.

4. Eric F. Goldman, *Rendezvous with Destiny* (New York, 1953), 188-207.

sive era created a favorable climate in which the single tax movement could flourish.

Oregon's William S. U'Ren, not unlike other single taxers, was an avowed progressive; he worked with the progressives and they accepted him.⁵ The man so prominent in the movement to obtain the "Oregon System" had been born in Wisconsin, and grown up in the West—Colorado, Wyoming, Nebraska. He had experience as a miner, blacksmith, Republican party worker, editor and lawyer before he came to Oregon, where he was temporarily spiritualist medium, then partner in Seth Lewelling's fruit farm at Milwaukie, politician and lawyer again. In Colorado U'Ren had been told he would die of tuberculosis in a few months, and had gone to Honolulu. After a year he returned to the United States to spend some time in eastern Oregon before moving to Milwaukie in the early 1890s. He had read Henry George in Colorado, and became interested in the Australian ballot and direct legislation in Oregon.⁶

U'Ren was similar in many ways to the typical California progressive, who, according to George Mowry, was about forty, born in the Middle West, had a north-European name, was an attorney, journalist or businessman, had a New England religion, and was a Republican. U'Ren did not fit the California mold, however, in its prescriptions that progressives were generally "well fixed," pro-McKinley Republicans, and "violently opposed to the nineteenth century agrarian radicalism of William Jennings Bryan and the Populists."⁷ Being anti-Populist and anti-Bryan was characteristic not only of California progressives but also of most progressives.⁸ While U'Ren joined the Populists in Oregon, it should be

5. Louis Filler, *Crusaders for American Liberalism* (New York, 1912), 47; Norman Hapgood, *The Changing Years* (New York, 1930), 237; Fred E. Haynes, *Third Party Movements Since the Civil War* (Iowa City, 1916), 415; Belle C. LaFollette and Fola LaFollette, *Robert M. LaFollette* (2 vols., New York, 1953), I:398.

6. See Robert C. Woodward, *William Simon U'Ren: In an Age of Protest* (University of Oregon M.A. thesis, 1956), Chapter 1.

7. George E. Mowry, *The California Progressive* (Berkeley, 1951) ix, 87, 89.

8. Richard Hofstadter, *The Age of Reform* (New York, 1955), 132.

remembered that he did so primarily to secure direct legislation and not the whole Omaha platform. Subsequently he proved his progressive mettle as secretary of the Non-Partisan Direct Legislation League in 1898-99, and was a leading figure in the campaign to obtain and implement the initiative and referendum and other reforms.

U'Ren was of the "moral" school of single taxers, although he used the "political" Georgist methods to achieve his object. To him, direct legislation, primary laws and corrupt practice acts were not ends as sought by political Georgists, but means to moral Georgism. He declared: "The purpose of the single tax is much more than fiscal reform in method of raising public revenues . . . the strongest reasons for the single tax are moral rather than fiscal." The moral issue as U'Ren saw it was that the land speculator did not have to pay for the unearned increased value of his land, but the man who improved his land by hard work and investment was taxed for both the land and improvements.⁹ W. G. Eggleston phrased it more aptly when he asked, "Does the increased value of land, separate from the improvements, belong to the land owners or to the people who create that value?"¹⁰ The single taxer believed that God created the world for all to enjoy and that the only way to make the land available was to make it too costly to be held idle. If the government claimed the unimproved value of all land as a tax, no one could afford to hold land for speculative purposes.

The nucleus of Oregon single taxers who had worked for direct legislation since the early 1890s were eager to use the initiative on single tax measures. But a number of problems prevented hasty use of the legislative tools to force a single-tax decision on the electorate. First, they did not want to jeopardize hard won victories in direct government by associating what some called "freak" and "crank" ideas with the Oregon System. A second problem was the need to edu-

9. W. S. U'Ren, "Single Tax," *The Annals*, American Academy of Political and Social Science (Philadelphia), LVIII (March, 1915), 223-25; W. S. U'Ren, "Oregon," in Miller, *Single Tax Year Book* (1917), 45.

10. Letter to the editor, *Portland Oregon Journal*, October 30, 1912, p. 8.

cate the people about the single tax before they were asked to vote on it. The proponents of the single tax had maintained discreet silence within the numerous leagues in which they had labored to attract people to political reform. A new organization was needed to direct the people's attention to economic reforms. A third problem was the method to implement the single tax. Single taxers in Oregon were divided on the issue of presenting the single tax as a pure, radical Georgist measure or of using a gradualist approach. The gradualist would present a tax law providing some exemptions on homes and farm improvements rather than tax true land values with all improvements exempted.

In January, 1908, single taxers met in Portland and organized the Oregon Tax Reform Association.¹¹ H. D. Wagon and A. D. Cridge prepared a constitutional amendment that would give partial exemption to personal property, "dwelling houses, barns, sheds, outhouses . . . all machinery and buildings used exclusively for manufacturing purposes . . . all fences, farm machinery . . . fruit trees, vines, shrubs . . . live stock . . . furniture . . . and tools."¹² A hot debate followed led by U'Ren, who proposed a pure single tax amendment. Three times the single taxers met, and each time the session ended in deadlock. At the fourth meeting two U'Ren supporters were absent, and the Wagon-Cridge amendment was adopted. U'Ren quietly and with "characteristic candor" said he would not support the amendment; that he "never stood for and would not consent to stand for a halfway measure."¹³ U'Ren's break with the single taxers lasted throughout the 1908 campaign. Later he modified his view concerning gradualism and accepted leadership among single taxers.

The campaign was waged as an avowed "step in the direction of the single tax."¹⁴ The farmers were appealed to by

11. *Portland Oregonian*, January 11, 1908, p. 10.

12. *Portland Oregonian*, January 12, 1908, p. 6; U'Ren, "Oregon," *Single Tax Year Book*, 42.

13. Louis Bowerman, "Oregon," *Single Tax Review*, VIII (May-June, 1908), 39, 40.

14. *State of Oregon Official Voter's Pamphlet*, 1908, p. 63.

the promise to exempt farm improvements, and some manufacturers were induced to contribute to the Tax Reform Association before they realized that the measure was the single tax.¹⁵ The New Zealand experiment was given as evidence of success for the single tax. Cridge quoted a New Zealand report that indicated that the single tax was largely responsible for the early rebuilding of Wellington after the disastrous fire.¹⁶

Opposition to the amendment came from the influential Portland *Oregonian*, the State Grange, the East Side Push Club, and the Taxpayers League of Portland.¹⁷

On June 1, the voters turned down the single tax by a vote of 60,871 to 32,066. But the measure carried in Coos County and lost only by 250 votes in Portland's Multnomah County.¹⁸ U'Ren asserted that defeat was caused by the halfway measure, and that a pure single tax amendment would have carried.¹⁹ Although defeated nearly two to one, single taxers claimed a partial victory. All they had to do was convince the farmers to vote for the single tax.

On June 5, the single taxers met in Portland to determine their future course. The "partial victory" of Wagnon, Cridge, and followers, and the complete victory of U'Ren's Statement Number One fight made the meeting a harmonious occasion to welcome U'Ren back into the fold. He was made a member of a committee including E. S. J. McAllister, H. W. Stone, C. E. S. Wood, F. E. Coulter, Wagnon and Cridge to "carry the partial victory to ultimate success." A fortnight later the committee presented a plan to educate the people by distributing maps with shaded areas showing the unused land. Following the committee report the Oregon Single Tax League was organized. McAllister was elected president and U'Ren, secretary.²⁰

15. Arthur N. Young, *The Single Tax Movement in the United States* (Princeton, 1918), 170.

16. James H. Gilbert, "Single-Tax Movement in Oregon," *Political Science Quarterly*, XXXI (March, 1910), 30.

17. Gilbert, "Single Tax Movement in Oregon," *PSQ*, XXXI: 34.

18. Gilbert, "Single Tax Movement in Oregon," *PSQ*, XXXI: 34.

19. Bowerman, "Oregon," *Single Tax Review*, VIII: 39, 40.

20. Bowerman, "Oregon," *Single Tax Review*, VIII: 39, 40.

Little was done in Oregon in 1909 to promote the single tax, but Joseph Fels, a Philadelphia soap manufacturer, wrote a letter to Bolton Hall, a prominent single tax advocate, and started a single tax revival across America. In his letter, Fels wrote: "I will agree to donate \$25,000 each successive year for the next five years toward a propaganda, provided others can be found to give an equal amount each year."²¹ Next, Fels went to Lincoln Steffens and inquired how he could spend \$250,000 a year and "not do any harm." Steffens told him that it couldn't be done, but accepted a position on a commission to promote the single tax.²²

In addition to Steffens and Bolton, Fels secured the services of Daniel Kiefer, Frederic C. Howe, Jackson C. Ralston, George Foster Peabody, and Louis P. Post to help him spend his money. For four years Fels made donations at random to foster the single tax. He spent \$1,400 in Oregon during the 1908 campaign, but wanted the movement to be well organized with others to direct the activities. The commission attached Fels' name to the fund because they believed his position in business would add dignity to the movement.²³

Born of German-Jewish parents in 1853, and reared in Virginia, Joseph Fels had become a soap manufacturer in 1875, and in fifteen years was a wealthy man. By 1900 he was disillusioned by the unconcern of the wealthy for the poor. Shortly he became a Henry George disciple. His acceptance of Georgism was a religious experience. He believed "that even the single tax issue was not political, but rather a moral issue. 'It is,' he wrote, 'if you please, somewhat of a religious question.'"²⁴ He called land monopoly a "God-denying crime." He considered the divorcement of men from the soil the main source of poverty. Their birth-right should be restored "to their inheritance."²⁵

Fels had a high personal regard for U'Ren. their corre-

21. Mary Fels, *Joseph Fels: His Life-Work* (New York, 1916), 184.

22. Lincoln Steffens, *The Autobiography of Lincoln Steffens* (New York, 1931), II:642.

23. Steffens, *Autobiography*, II:642; Fels, *Joseph Fels*, 129.

24. Mowry, *The California Progressives*, 314.

25. Fels, *Joseph Fels*, 129.

spondence was a source of inspiration to each not only because they happened to be engaged in kindred work but because they had dreamed the same vision. In answering a letter to U'Ren, Fels wrote: "I value what you write to me, and it will serve me well in the work to which I have consecrated my life—I say consecrated, for so I consider devotion to the high and noble cause in which we find ourselves engaged."²⁶

To U'Ren, the Christian, and Fels, the Jew, the single tax was not a panacea nor a god, but it *was* an institution by which ethical values could be achieved. It would have been unorthodox, if not heretical, to make materialism, in the Marxian sense, God. "Mr. Fels," Lincoln Steffens once asked, "I believe that you Jews are the chosen people, but tell me, what were you chosen for?" Noting Steffens' humorous mood, Fels replied quickly, "Oh, to introduce Christianity."²⁷

The Joseph Fels Fund Commission hired Dr. W. G. Eggleston of California to go to Oregon in 1910 as a publicity worker.²⁸ When Eggleston arrived in Oregon in February, he found that not only the single tax was on the defensive but the Oregon system of popular government was threatened. The opponents of the initiative and referendum were assailing the system with charges of confusing the voters with too many measures to be considered at one time. The People's Power League proposed four measures of which the presidential primary law was most important.²⁹ The reformers were forced to fight to prevent restrictions from being placed on the initiative, referendum, and direct primary. Only with the aid of the Fels Fund and Eggleston's talented pen was the "people's power" preserved in Oregon. As a result, discreet single taxers believed the time was not propitious to introduce radical Georgism.

Reconciling himself to the will of the majority, U'Ren entered into a campaign for gradual single tax. Although the

26. Fels, *Joseph Fels*, 179.

27. Steffens, *Autobiography*, II:644.

28. Pamphlet, *Second Annual Singletax Conference, 1911* (Cincinnati, 1912), 7.

29. Paul T. Culbertson, *A History of the Initiative and Referendum in Oregon* (University of Oregon Ph.D. thesis, 1941), 107.

burden of leading the campaign was shared with Eggleston and Cridge, U'Ren was the organizer. Cridge's tribute to him in the *Single Tax Review* was typical:

U'Ren has that peculiar and wonderful power of getting people to drop non-essentials and pull together for fundamentals. He is not a boss nor an originator. He is a combiner of men. None of his work has been done alone. He has always been willing that honors and credit should go to others. . . . U'Ren is never a president of anything. . . . All U'Ren had to do to carry any measure was to be elected secretary of some organization and then he bought and used a bale of postage stamps in sending out literature.³⁰

An elaborate strategy was concocted to prepare the way for the single tax in the future. A tax amendment was prepared by the Single Tax League, but the origin was obscured by the fact that it "emanated from labor organizations" and was endorsed by the Central Labor Council of Portland and the State Federation of Labor. A further stratagem was to introduce the amendment by outlawing the hated poll tax with these words: "No poll or head tax shall be levied or collected in Oregon." No mention of single tax was made in the amendment or associated with it. But the principal feature of the bill, which was successfully ignored, provided county option in taxation, and thus deprived the legislature of power to regulate taxes and exemptions. If the amendment passed, single taxers could campaign in counties where success was possible, and when exemption laws were passed others counties would be forced to fall in line.³¹

The amendment passed in November by 2,000 votes. No apology was offered for not making a single tax fight. U'Ren reported to the Fels Fund Commission that it would have been impractical, since no real single tax measure was before the voters.³² Neither did U'Ren apologize for the "Trojan horse" tax law. To such criticism he retorted, "I never went hunting deer with a brass band."³³

30. A. D. Cridge, "William S. U'Ren, Lawgiver of Oregon and Single Taxer," *Single Tax Review*, X (March-April, 1910), 35.

31. U'Ren, "Oregon," *Single Tax Year Book*, 42; Young, *The Single Tax Movement in the United States*, 170; Gilbert, "Single Tax Movement in Oregon," *PSQ*, XXXI:35; F. G. Young, "Public Finance," *The American Economic Review*, I (September, 1911), 646.

32. Young, *Single Tax Movement in the United States*, 172.

33. Cridge, "William S. U'Ren . . .," *Single Tax Review*, X:36-37.

The Fels Commission inaugurated the first Single Tax Conference in November, 1910. In addition to \$16,775 spent in the Oregon campaign, the commission provided transportation for U'Ren to go to New York to report on Oregon single tax activities.³⁴

In 1911 the legislature bitterly assailed the county option amendment and overwhelmingly voted to resubmit it for repeal in 1912. It was declared a fraud perpetrated by "Socialists, Anarchists, and soapbox orators."³⁵ The people had been "hoodwinked," and only "chaos" would result if the amendment was not repealed.³⁶

Single taxers generally conceded that Oregon and Missouri were closer to accepting Georgism than any other place in the United States. In Oregon the Joseph Fels Fund Commission and the Single Tax League prepared to make taxation the paramount issue in 1912. Neither money nor speakers were spared in the effort to make the election the most crucial for the single tax in America. U'Ren told a State Grange audience that taxation would be more thoroughly discussed in the next two years "than the last forty years all put together."³⁷ The future of the movement had a high stake in Oregon, and failure could end the rising tide of Georgism in the United States. In February, Joseph Fels and Daniel Kiefer, chairman of the commission, were guests of U'Ren, as they observed the movement in Oregon. Less than two months later Henry George, Jr. paid his compliments to the U'Rens as he made a speaking tour of single tax areas.³⁸

A prodigious debating, speech making, and letter writing campaign was made by U'Ren, his law partner, Christian Schuebel, Cridge, Eggleston, and C. E. S. Wood.³⁹ Petitions were circulated calling for tax exemptions in Clackamas

34. Pamphlet, *First Singletax Conference, 1910*; Fels, *Joseph Fels*, 241; Young, *Single Tax Movement in the United States*, 172.

35. *Oregon City Courier*, February 10, 1911, p. 1.

36. Young, "Public Finance," *American Economic Review*, I:647.

37. Cridge, "Oregon," *Single Tax Review*, XI (May-June, 1911), 49.

38. *Oregon City Courier*, February 24, 1911, p. 1; March 23, 1911, p. 1.

39. *Oregon City Courier*, May 26, 1911, p. 1; July 21, 1911, pp. 1, 3; July 28, 1911, p. 1.

County, a graduated single tax, the short ballot, reorganization of the executive office to give more responsibility to the governor, and proportional representation. These sundry governmental innovations brought forth vitriolic editorials from the press. The *Oregonian* led the journalistic tirade calling U'Ren "the Oregon City factory" who wanted again to amend "the battered hulk of a state constitution" and by doing so would "abolish the present state government and substitute a new fangled governmental device."⁴⁰

In November, 1911 the Fels Fund Commission called the second Annual Single Tax Conference in Chicago. U'Ren's attendance was assured through the generosity of the fund in order that he could report on the progress of Oregon. He gave a statistical report on how the proposed single tax measure would work if it passed in Clackamas County. He declared that speculators' taxes would be doubled, while farmers' and merchants' taxes would be reduced. He said the moral need of the tax was more important than the fiscal. He concluded, as one may suppose U'Ren would, by preaching the gospel of direct legislation. "You cannot do anything in the United States in any legislature I know of with a measure that touches the pocket books—until you get the Initiative and Referendum."⁴¹

The Graduated Single Tax and Exemption Amendment of 1912, was an ingenious adaptation of the pure single tax. Although its proponents emphasized the moderate character of the amendment, it was far more radical than the amendments offered previously.⁴² The amendment departed from pure single tax by liberal exemptions to owners of small land holdings. An elaborate scale was devised progressively to increase the tax in nine steps above \$10,000 from \$2.50 per thousand to \$30 per thousand for holdings of over \$100,000. The tax applied to land, franchises, and rights of way of public service corporations and, therefore, would make possible lowering present taxes on holdings of less than \$10,000.

40. Oregon City *Courier*, July 28, 1911, p. 8; Portland *Oregonian*, August 23, 1911, p. 8.

41. *Second Annual Singletax Conference, 1911.*

42. Gilbert, "Single Tax Movement in Oregon," *PSQ*, XXXI:37.

Another provision not emphasized by the drafters of the amendment would “exempt all personal property and improvements” unless changed by a direct vote in the county. The campaign strategy of the single taxers was to proclaim the virtues of the graduated tax in order to render the personal property and improvement exemption more agreeable.⁴³

Early in 1912 the U’Rens spent several weeks in San Francisco on behalf of direct government. In an address to the California League for Home Rule in Taxation, U’Ren pleaded the cause of Henry George. He spoke of the time when Carnegie and Rockefeller had a part in running the government and became wealthy; but if the people would run the government, they too could share the wealth. He declared, “It’s your government and you may run it if you wish to do so, or you may let others run it and rake off the profit. . . .” He talked of labor reform, the eight hour day, the employer’s liability law, and the work of the Grange and the People’s Power League of Oregon to gain control of the legislature. All of this, he said, was accomplished by use of the initiative and referendum.⁴⁴

Upon his return to Oregon, U’Ren undertook a debating campaign. Wherever he went, large numbers of people came to listen and learn as well as to enjoy the spectacle of a U’Ren debate. In a debate with Frank Jagger, U’Ren explained the graduated tax with “facts and figures.” Jagger spoke of his boyhood, the woods, the swimming hole and playing marbles. U’Ren’s rebuttal was to give more “facts and figures.” Jagger briefly refuted U’Ren’s arguments with a statement that he was “not convinced the single tax is best.”⁴⁵ But Jagger’s plight was also the people’s, because they, too, were not convinced, but often did not know why. Eggleston, Cridge, and U’Ren challenged many to debate, but few ac-

43. Gilbert, “Single Tax Movement in Oregon,” *PSQ*, XXXI:38; Young, *Single Tax Movement in the United States*, 174; *Portland Oregonian*, June 10, 1912, p. 8.

44. Wells Dury, “News Domestic,” *Single Tax Review*, XII (May-June, 1912), 47, 48.

45. *Oregon City Courier*, March 15, 1912, p. 1; April 4, 1912, p. 10.

cepted. An editor observed, "people shy away from a single tax debate like a kid from prayer meeting."⁴⁶

A vigorous campaign against the amendment was made by several groups. Among the opponents were the State Grange, the *Portland Oregonian*, the State Tax Commission, the Rational Tax Reform Association and the Equal Taxation League. The Grange refused to accept the single tax for fear the farmer would be the only one paying taxes. To them it appeared to be a plot by predatory business interests to shift their tax burden to the farmers.⁴⁷

By far the most formidable opponent of the single tax movement was the *Portland Oregonian*. Its attack was centered on U'Ren, the "tinkerer" and "experimenter," whose "freak" ideas abused the initiative and referendum until those devices were no longer desirable. If all reforms could be classed "U'Renic" or single tax, guilt by association would be sufficient to defeat them.⁴⁸

It hurt the cause of the single tax to have money from outside of the state come in to secure its adoption. U'Ren admitted that he was on the payroll of the Commission and received \$2,500 a year.⁴⁹ The idea of "foreign" aid was enough to arouse the farmers to unite against it. Also, the idea was readily accepted that Fels wanted to buy cheap land in Oregon to build soap factories as well as for speculative purposes. After he had secured the land the agitators would have the single tax repealed, and he would realize great profits.⁵⁰

Charles H. Shields, a Seattle lawyer and editor, was hired by the Equal Taxation League, styled the "fake organization of the plutocrats" by Cridge, to make a prodigious pamphlet campaign and speech making tour against the graduated tax

46. *Oregon City Courier*, October 1, 1912, p. 1.

47. Gilbert, "Single Tax Movement in Oregon," *PSQ*, XXXI:46.

48. *Portland Oregonian*, August 23, 1911, p. 8; February 8, 1912, p. 10; May 5, 1912, p. 6; May 14, 1912, p. 10; October 7, 1912, p. 6; March 1, 1912, p. 10.

49. Young, *Single Tax Movement in the United States*, 178; Gilbert, "Single Tax Movement in Oregon," *PSQ*, XXXI:46; *Portland Oregonian*, March 1, 1912, p. 10; October 20, 1912, p. 10.

50. Young, *Single Tax Movement in the United States*, 178.

and repeal of the county option amendment.⁵¹ U'Ren asked to be allowed to discuss the issues with him along his itinerary. After considerable delay and excuse making, Shields finally consented. "Shields will be able to speak to larger crowds now," quipped U'Ren, as he pointed out that only sixty-five people had heard him speak in Oregon City.⁵² By November every interested voter had heard the pro and con of the single tax issue, and for the measures they didn't understand they were told repeatedly to vote "no."⁵³ Both sides used money freely throughout the campaign. The single taxers spent more than \$40,000, and the opposition was estimated to have spent about \$100,000.⁵⁴

The election was a devastating rejection of the single tax. The counties that previously had responded more favorably to the tax sent county option measures to ignominious defeat.⁵⁵ The graduated single tax was defeated eight to three, and to add insult to injury the county option amendment of 1910 was repealed.⁵⁶

The election returns from Missouri and California were equally as disappointing to the movement. Fels was ready to stop advancing money from the Fels Fund.⁵⁷ While he spent \$40,000 in Oregon, only \$76 had been contributed. No state had contributed as much as \$300, Fels complained, and "there are many single taxers in the United States able to put up \$100,000, but they don't."⁵⁸ He issued an ultimatum

51. Young, *Single Tax Movement in the United States*, 179; Gilbert, "Single Tax Movement in Oregon," *PSQ*, XXXI:39; Cridge, "Oregon," *Single Tax Review*, XII (July-August, 1912), 51.

52. *Oregon City Courier*, October 4, 1912, p. 1; October 18, 1912, p. 1.

53. *Portland Oregonian*, March 29, 1912, p. 10; October 7, 1912, p. 6. The advice to vote "no" on issues was often given after 1902.

54. U'Ren, "Single Tax," *The Annals*, LVIII:254; *Portland Oregonian*, June 10, 1912, p. 8; October 20, 1912, p. 10.

55. Clackamas, Multnomah and Coos counties. Thus the strategy of the county options amendment failed.

56. Gilbert, "Single Tax Movement in Oregon," *PSQ*, XXXI:47; U'Ren, "Oregon," *Single Tax Year Book*, 43.

57. Ella Winter and Granville Hicks, eds., *The Letters of Lincoln Steffens* (New York, 1938), I:312.

58. Report of "Fels Fund Conference," *Single Tax Review*, XII (November-December, 1912), 53.

that the “‘Let George do it’ policy” had ended and that he would “henceforth confine himself to matching dollars as far as giving money is concerned.”⁵⁹

In Oregon the movement was rife with dissension and re-
criminations. Dissenters wrote a letter to the third Annual
Fels Fund Conference criticizing U’Ren, Cridge, and Eggle-
ston for failing to discuss the single tax principle. U’Ren arose
before the conference to deny the charge. He believed defeat
resulted from lack of understanding of Henry George and
from the “cry of wolf.” “Our mistake,” he said, “was in
thinking that we could make single taxers too soon. . . . We
tried to do it in Oregon, in a two years campaign. But we
will do it yet.” The people would not be frightened a third
time “without producing the wolf.”⁶⁰ The conference adopted
a resolution to continue to support U’Ren with funds to pro-
mote “measures for the increase of people’s power in govern-
ment, especially the initiative and referendum.” To single
taxers this statement must have appeared less than an invi-
tation to duplicate the 1912 expenditures, but to their op-
ponents it meant that Oregon had yet to be saved “from
Fels, U’Ren, and the single tax . . . while Fels’ money lasts.”⁶¹

Immediately following the election U’Ren announced his
intention to run for governor in 1914. He believed that being
a candidate would help him reach more people and gain
support for the single tax. His first intention was to prepare
a pure Henry George tax, but he soon discarded this plan in
favor of another gradualist approach to the single tax.⁶²

The history of the single tax movement reached a climax
in 1912. Thereafter less attention was given to Oregon and
U’Ren in the *Single Tax Review*, edited by Joseph Dana
Miller, and the *Joseph Fels Fund Bulletin*, edited by S.
Danziger. The charge of foreign money resulted in a call for

59. *Joseph Fels Fund Bulletin*, January, 1913, p. 1; *Portland Oregonian*,
January 23, 1913, p. 8.

60. “Fels Fund Conference,” *Single Tax Review*, XII:53.

61. *Portland Oregonian*, December 7, 1912, p. 8.

62. *Oregon City Courier*, November 8, 1912, p. 4; November 22, 1912,
p. 4; *Oregon City Enterprise*, November 15, 1912, p. 1; *Joseph Fels Fund
Bulletin*, January, 1913, p. 2.

a type of corrupt practice law to prevent a non-resident from financing campaigns.⁶³ The idea of the state not being able to determine and settle its own issues caused the single taxer to refuse further aid from Fels.⁶⁴

Two neo-single tax measures were prepared for the 1914 election. H. D. Wagon proposed a graduated single tax, which received little attention. U'Ren framed a \$1,500 exemption amendment, which was more favorably accepted by single taxers. The amendment proposed to exempt each taxpayer \$1,500, or double if property was jointly owned by a man and his wife, of the assessed value of livestock, houses, fences, and other improvements.⁶⁵ The amendment was purposely designed to "make evident the hypocrisy of the opposition who claimed, in the campaign of 1912, to have only the interest of the farmer and small homeowner at heart."⁶⁶ The amendment was made public early in June, 1913, when U'Ren secured the approval for a petition from the Secretary of State.⁶⁷ Although U'Ren spoke in favor of the measure wherever he went, the chief burden of campaign for it was carried by others, while he concentrated on other progressive planks in his platform.

Apart from the *Oregonian*, the most effective opposition came from the *Tax Liberator*, the official organ of the Oregon Rational Tax Reform Association. In its pages U'Ren got full treatment both in the printed word and in pictorial caricatures. The strategy was to brand "U'Ren's pet measure," the \$1,500 exemption, as single tax.⁶⁸

Again the voters rejected the tax proposals by a vote of two to one in 1914. Farming areas voted overwhelmingly

63. Portland *Oregonian*, December 3, 1912, p. 8.

64. *Joseph Fels Fund Bulletin*, March, 1915, p. 1; Portland *Oregonian*, January 21, 1914, p. 4.

65. Gilbert, "Single Tax Movement in Oregon," *PSQ*, XXXI:49; U'Ren, "Oregon," *Single Tax Year Book*, 43.

66. Portland *Oregonian*, January 24, 1914, p. 2. The *Oregonian* quoted Daniel Kiefer, chairman of the Fels Commission.

67. Portland *Oregonian*, June 5, 1913, p. 2.

68. Gilbert, "Single Tax Movement in Oregon," *PSQ*, XXXI:51; *Single Tax Liberator*, August, 1914, p. 1; September, 1914, p. 1; November, 1914, p. 1.

against it, some as much as four to one. The *Oregonian* editor pronounced the benediction when he said of the vote, "It is Oregon's message to the world that the disastrous U'Ren epoch has passed."⁶⁹

The remnants of the lost cause, defeated, discouraged, and divided, took what little consolation they could in the fact that no real single tax proposition had been offered. Many pointed out that victory would have been assured if a pure Henry George tax had been sought. Although U'Ren earlier had been of that opinion himself, he had accepted the will of the majority, and now he shouldered the full responsibility for their defeat.⁷⁰

In the future he would work for the George principle openly. He recalled that it took ten years before the initiative and referendum was acceptable to a majority of the people; in like manner they were now approaching a place where "most of them . . . will listen to a single-taxer without thinking of him as a traitor to American institutions."⁷¹ In speaking to a mass meeting during the 1915 San Francisco Fels Fund Conference, he said that Oregon single taxers would settle for nothing less than a ground rent law.⁷²

Although indorsement was given by the Oregon State Federation of Labor and the Central Labor Council, a single tax measure that called for ninety per cent of the annual rent value failed in 1916.⁷³ In 1917, U'Ren's reign as secretary of the Oregon Single Tax League ended.⁷⁴ Although the movement continued to survive until World War II, 1917 was the end of an era for single taxers. Eggleston moved back to California, the Fels Commission gave way to a new national

69. Portland *Oregonian*, November 5, 1914, p. 10.

70. U'Ren, "Oregon," *Single Tax Year Book*, 44. Joseph Fels, Daniel Kiefer, Bolton Hall, C. E. S. Wood, and H. W. Stone were consistently opposed to the exemption method.

71. U'Ren, "Single Tax," *The Annals*, LVIII:226.

72. Stanley Bowmar, "The San Francisco Conference," *Single Tax Review*, XV (November-December, 1915), 259.

73. Culbertson, *History of the Initiative and Referendum in Oregon*, 181; U'Ren, "Oregon," *Single Tax Review*, XVI (November-December, 1916), 374; *Joseph Fels Fund Bulletin*, February, 1916, p. 1.

74. *Who's Who in America* (Chicago), XV (1928), p. 2102.

organization, and new leaders took the place of the old. World War I divided the ranks, as stalwart Georgists, committed to their conviction of pacifism, refused to concede the righteousness of the war. Daniel Kiefer, Lincoln Steffens, and Leo Tolstoy no longer lent respectability to the movement—so they were discarded. Henry George, once believed to have taught a doctrine of pacifism, was now reread with a view to justify the war. Then too, Henry George had referred to wars of imperialistic nations for more land. He did not know about the terrible “Hun” whose scourge had to be removed to make the single tax possible. Finally Joseph Dana Miller settled the question by declaring that single taxers were indeed pacifists and that they had to fight this war to end all wars and thus serve the cause of pacifism.⁷⁵

Only single tax dogmatists remained in Oregon politics. The experimenters and faddists faded from protest and reform movements. The leadership of the official organization passed to J. R. Herman, who came to Oregon in 1918. U'Ren continued to work for tax reform and support single tax measures, which persisted on the ballot; but he served inconspicuously in the ranks, representing something of a legend from the past rather than a hope for the future.

⁷⁵. Joseph D. Miller, ed., *Single Tax Review*, XVIII (July-August, 1918), 123.