

HXG
7N21
1107
1918

24

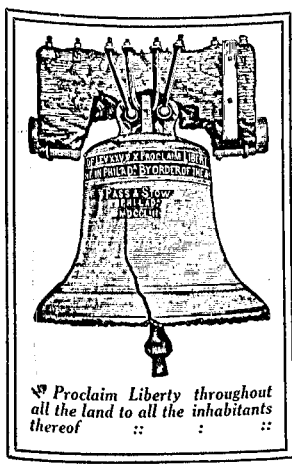
The October

Bulletin

of Reconstruction

A LITTLE Journal of good politics and good business—Dedicated to the American Ideal of Democracy and advocating the application of the Sovereign Power of Taxation to the site-value of land to promote individual and national prosperity

LIBRARY OF THE
UNIVERSITY OF WISCONSIN



Proclaim Liberty throughout all the land to all the inhabitants thereof

PUBLISHED Monthly by The National Single Tax League as a contribution toward the new world we are hoping for after the war
Mailed at ten cents a copy and One Dollar a Year

The
**NATIONAL
SINGLE
TAX
LEAGUE**

Is
A non-partisan organization
Which advocates
Abolishing all taxes on improvements
Abolishing taxes on goods and products
Abolishing taxes on productive capitals
And in lieu thereof
Placing one single tax
On the unimproved or site-value
Of land
Claiming that this will
Equalize opportunity
Fairly distribute the costs of government
Promote industry and manufacturing
Make agriculture prosperous
And give to all the people
A higher standard of work and wages
Greater security of livelihood
And a larger participation
In the comforts and refinements
Of advancing civilization.

ONE DOLLAR makes you a member and entitles you to a year's subscription to "The Bulletin" and a varied assortment of literature dealing with the current problems of taxation, politics and good government.

HEADQUARTERS, 56 East Johnson Street,
Philadelphia, Pa.

The Bulletin

Published by the National Single Tax League of the United States at its Headquarters, 56 East Johnson Street, Philadelphia, Pa. Lewis Jerome Johnson, President; Harry H. Willock, Treasurer; Robert D. Towne, General Manager.

Entered as second class matter at the Post Office at Philadelphia, under the Act of March 3, 1879.

Vol. II

OCTOBER, 1918

No. 9

THE BULLETIN IN NEW DRESS

The resignation of Daniel Kiefer from the Chairmanship of the League has made necessary a considerable reorganization, and every single-taxer will be glad to know that men of such prominence in the movement have consented to take up the work where he left off.

The new President, Prof. Lewis Jerome Johnson, has been a leader in most of the sound and progressive endeavors of the past quarter century; and Mr. Harry H. Willock, of Pittsburgh, who will serve as Treasurer, is not only one of the foremost business men of the country, but a tried and proven friend of the League.

It is not without a special signifi-

cance that men of such character and standing, with their hands full of important affairs, are willing to volunteer in the work of the League and to become actively identified with its direction and management.

THE BULLETIN appears in a new dress this month, to mark the inauguration of the work by the new men in command. While it is not large, it is in convenient form for easy reading, for preservation and for passing along to others as an attractive piece of literature, representing worthily, we trust, the views we are seeking to advance.

THE BULLETIN will be under the direction of Mr. Towne, who will act as General Manager of the League.

OUR DEMOCRATIC PROGRAM

The National Single Tax League of the United States offers a program of reconstruction which is believed to be patriotic, sound, timely and imperative. The following points are noted for emphasis:

(1) The League is non-class, or inclusive of all classes, and, therefore, thoroughly democratic. It is composed of leading manufacturers, business men, workmen, farmers, financiers, socialists, lawyers, doctors, clergymen, teachers, college professors, artists, musicians, authors, actors and men and women

of every class. No other body of reform sentiment makes stronger appeal to that great half of the population just now achieving the sovereign rights of full citizenship, the women.

(2) The League is able to express the whole of its program in two words, which have always appealed strongly to the practical judgment and the pragmatic idealism of the American people, viz., Good Business. It is based upon the ethical truths which lie at the foundations of religion, conforms to every prin-

lieve that never was our message as single-taxers more needed than now; that never was the outlook for its ready acceptance so bright. Questions of production, revenue and

social stability are of general interest as never before. I, therefore, bespeak for the League the liberal support requisite for its great purpose.

A STATEMENT OF PRINCIPLES

Adopted in New York, August, 1918, by the National Committee of the National Single Tax League of the United States.

The necessity for money to win the war and to meet war debts has brought taxation to the front as never before. The increased demand for raw materials and manufactured goods, for food stuffs, houses and war munitions, has made demand for land as never before. After the war these conditions will continue, still further accentuated by our duty to welcome our home-coming soldiers and sailors with inviting landed opportunities in the country they have fought to save. Views of taxation and the land question which have come down to us from pre-colonial days cannot safely be trusted to carry us through such unprecedented times.

The National Committee of the National Single Tax League of the United States, earnestly desiring to help to meet these conditions, and with the suggestion that if they expect much from their proposal it is because the evils which it would eliminate are correspondingly far-reaching, invites attention to the following statement, in the belief that it embodies recommendations regarding land and revenue in harmony with the increasingly scientific spirit of the time.

(1) Land is the source from which man produces capital and meets all his material needs. The right to use land is essential for the use of water, light and air. The right to use suitably located land is essential for a home, for the conduct of a business and for any activity of man. On the wisdom and justice of the terms of land-ownership, the stability of society depends.

(2) Private ownership of land at present includes two features—one essential and good, the other unessential and bad.

(3) The good feature in private ownership of land is the right to use

land and to enjoy in security the fruits of one's labor. The bad feature is the right with impunity, and even with profit, to prevent the use of valuable land; a right which gives power to name the terms on which land may be used, the terms upon which capital and labor may function; a right which gives power to absorb by ever-increasing exactions and without service in return, the social value of all invention, discovery and civic advance; a right which gives power, through arbitrary control of the surface of the earth, to control the lives and fortunes of men.

(4) The bad feature in private ownership of land is the one essential stronghold of landed autocracy, ancient and modern; between it and democracy there can be no peace; so long as it lasts man cannot be free; so disastrous has been its effect, to such an extent has it overborne the good feature in land ownership that the resulting discontent mistakenly threatens the whole system of private ownership of land.

(5) The harm experienced under private ownership of land is not inherent in private ownership; it is due solely to the one bad feature in private ownership—a feature which has far too long found support because of its supposed inseparability from the good feature.

(6) Existing tax laws require a land owner to pay more taxes if he uses his land than if he does not. They also permit him to absorb site-value, which is the value that the development of society adds to land. The result of these two conditions is an effective premium upon withholding valuable land from use. Thus is produced and maintained the bad feature in private ownership of land.

(7) All about us are the inevitable consequences of this policy: agriculture a needlessly precarious occupation, farm tenancy and absentee ownership widespread and on the increase, bad housing, living expenses harder and harder to meet, the price of land rising and taxes upon its use increasing—conditions formidably obstructive to the production of food and other war necessities.

(8) Wartime, when economic order and national efficiency are at their very highest importance is the time of all times least suitable for clinging to such evils, and is the time when their abandonment is not only most imperative, but should prove most readily feasible.

(9) The bad feature in private ownership of land has no better claim to perpetuation than that other and kindred institution of medievalism, the divine right of kings.

Therefore, we, The National Committee of the National Single Tax League of the United States—most of us land owners, as it happens—urge upon all who wish to see the resources of our country made fully effective, the need of changing our system of taxation so as to make production rather than the predatory manipulation of land the favored interest of government.

THE NATURE OF SITE-VALUE POINTS THE WAY

Site-value is a vast fund. It is created by the public. It can be turned to public use by suitably taxing it. The revenue from site-value taxation would not only be ample in ordinary times, but in war time would mobilize the whole economic power of the country, which existing taxes cannot do.

We, therefore, urge all Americans to join in a movement to make site-value the sole basis of revenue taxes; and thus to liberate from all taxes food, clothing and shelter; live stock and farm improvements; buildings, and farm machinery; trade, transportation, manufacturing and agriculture; thrift, skill and efficiency; and all useful activity.

The success of this movement would mean the solution of both the revenue question and the land question.

In the present state of public thought regarding revenue, taxes other than the tax on site-value are to be expected; such taxes should, nevertheless, in the interest of all that the country is fighting for, be replaced as soon as possible by the site-value tax.

It is specially important that the individual states turn to site-value

the principles of the League, viz., that it is good business to give some time and attention to movements which

aim to promote public welfare and to bring about good and useful reforms in politics and government.

A PERSONAL STATEMENT

By PROF. JOHNSON

The New President of the League

Fellow Single-Taxers:—This issue of THE BULLETIN reports the recent meeting of the National Committee and gives some information regarding the new officers of the League. You are entitled in addition to an outline of the thoughts with which I enter upon the presidency. I therefore offer the following personal statement:

The first duty of Americans today is to win the war, and to make the victory for democracy clear-cut, complete and lasting. As an organization of Americans who are single-taxers and for the very reason that our vision of the possibilities of democracy is so well defined we should be the staunchest and most serviceable supporters of our Government. Prussianism is the embodiment in its most menacing form of all that we as single-taxers oppose. President Wilson's sincere and far-sighted leadership is the hope of the civilized world. Any other course than the support of such leadership is to me unthinkable.

The only question for us organized single-taxers is, What can we do that will help and help most?

It does not seem hard to reach an answer to this question. The facts point directly to it.

We are in the position of pioneers. We have been exploring in the little-trodden region of constructive economics. We have as a result a definite recommendation to offer. We are persuaded that our proposal is of the

utmost value to our country and its cause—not only for increasing production and for financing the war, but for smoothing the path of reconstruction and for indicating the basis for a secure social structure after the war. We recognize, however, that our proposal will not be adopted until the public generally has come to share our faith in its value.

We must, therefore, make our proposal known. We must make it known with courtesy, patience and reason, in the clearest terms in our power. We believe that the Single Tax, when understood, will be eagerly welcomed. Multitudes of land owners and real estate owners, not only on patriotic grounds, but because it will bring them large, immediate and just benefits, long overdue, should join in the welcome. For few, indeed, are those whose controlling purpose in life is the wilful misuse of land ownership.

Then let us make it plain that these things are so and why they must be so. Let us make plain what undeveloped resources we still have in this vast country, in which Texas alone could lose an area five times that of Belgium, and still be as large as Germany.

Let us make it plain that we are bearers of good news for every one willing to live in a country of equal opportunity. Let us make clear that site-value is by nature public property just as truly as a workman's wage is his private property; that

none of it can, therefore, properly be left in private hands except in consideration of definite equivalent public advantage thereby to be gained; that in ordinary times, at least, the public should be scrupulously careful not to take what is not its own by right of production.

Let us not permit any scheme of exemption of improvements to masquerade unchallenged as the Single Tax unless it permits the adequate use of valuable land (whether for buildings or for open spaces) to become more profitable than inadequate use or non-use.

Let us make it plain that ours is not a class movement, that it may be the only secure protection against class strife; that we urge no contest between rich and poor, or between labor and capital. Our movement is not paternalistic. It is no attack on wealth. It offers a secure defense for rightful property and bona fide capital. It involves no attack on individuals, no interference with wholesome competition. It throws wide open the broadest opportunities and fullest rewards for useful individual initiative and enterprise under the conditions of maximum individual liberty. We propose better and fairer conditions, for labor, for capital, for rich and for poor—with the best possible prospects for the poor to cease to be poor and for the multitudes of useful, patriotic rich to be safer and happier.

Let us make it clear that all that we oppose in land-ownership as it exists to-day is a single bad feature, a survival from medievalism which has slipped down to us almost unnoticed and until within a few decades, without effective challenge; a survival which, if its nature and easy transferability to these shores had been realized in 1776, would doubtless have found as little favor with

the framers of the Declaration as kingship itself.

Let us bring these ideas to public attention. A right understanding of our proposal must soon lead to its general acceptance. To my mind the immediate duty of the League can be summed up in the one word, EDUCATION.

A first effort in a campaign of education of this kind is to be found in the statement adopted at the meeting of the National Committee and printed elsewhere in this number of THE BULLETIN. It is believed that this statement will serve to show to the American mind of 1918 that the Single Tax is a proposal deserving prompt support by all who wish to retain and carry to greater heights all that is best in American tradition and purpose.

To recur briefly to the more personal aspects of the new office upon which I am entering, it is only in the belief that there is a very important work for the National League and in the hope that with my experience I can be of special service in the educational effort which I conceive to be its chief immediate duty, that I undertake the presidency. Others, besides sharing in this part of the work, will carry on the regular executive functions of the League, raising of money, paying it out and accounting for it. Fortunate, indeed, do I consider the League in being able to secure for this service two such men as Messrs. Robert D. Towne and Harry H. Willock.

It is a tribute to the magnitude of Mr. Kiefer's labors that it is found necessary, when he retires, to appoint three men to take his place. I am sure that I express the thought of all single-taxers when I state my admiration for the generous public spirit which prompted the many years of arduous unpaid service of Daniel Kiefer.

In closing, may I add that I be-

nology under a plan of co-operation between that Institution and Harvard University.

He is a Fellow of the American Academy of Arts and Sciences, a member of the Boston Society of Civil Engineers, of the American Society of Civil Engineers and other scientific bodies.

He is author of "Statics by Algebraic and Graphic Methods"; also of numerous papers of a professional nature which have appeared in the transactions of engineering societies and in engineering journals.

Besides his professional activities, now including work on special problems in aid of the prosecution of the war, Professor Johnson has long interested himself in critical and constructive study of fundamental political and economic problems.

He has published various papers and pamphlets bearing on problems of municipal organization and popular government, and has been active in popularizing the preferential ballot, which has come into wide use in this country, as a means of replacing primaries, and as a part of a plan for bringing a better grade of incumbent into public office. His most important pamphlets in this field are the "Preferential Ballot as a Substitute for the Direct



LEWIS J. JOHNSON

Primary" and "The Initiative and Referendum, an Effective Ally of Representative Government." The latter is in its eleventh edition.

He has been active in the Massachusetts campaign for the Initiative and Referendum, and shared in drafting the Initiative and Referendum amendment which passed the Massachusetts Constitutional Convention and is now before the voters for adoption.

His chief single tax publications are three short papers, "Taxation Blunders and Their Remedy," "Good Homes and the Single Tax," and "Single Tax in Relation to Public Health." The last named has had wide circulation as part of a pamphlet entitled "Two Papers on Public Sanitation and the Single Tax," the author of the other of these "Two Papers" being Surgeon-General Gorgas, of the United States Army.

Professor Johnson has been a supporter of the Woman Suffrage movement since his childhood; also of national prohibition. He is a member of the American Proportional Representation League, the National Voters' League and the National Municipal League.

He has been a member of the Executive Committee of the National Popular Government League since its

inception and President of the Massachusetts Single Tax League since 1913.

Professor Johnson's family, consisting of his wife and two sons, are in warm sympathy with his public interests. Mrs. Johnson's chief public activity is in the woman suffrage movement, having served as Congressional Chairman for Massachusetts under the National American Woman Suffrage Association, and since, until recently, as First Vice-President and Chairman of the Executive Board of the Massachusetts Woman Suffrage Association.

The elder of his sons left Harvard in his junior year to enlist in the navy, and is now an Ensign, assigned to the Naval Overseas Transportation Service. The younger son is serving for the summer as Volunteer Assistant at the Hospital of the International Grenfell Association at St. Anthony, Newfoundland.

Harry H. Willock, who was chosen Treasurer of the League, is head of the Waverly Oil Works Co., of Pittsburgh, one of the largest independent refineries in the country. Mr. Willock has been a member of the National Committee of the League and a liberal contributor to single tax propaganda for many years. Prominently identified with many organi-



HARRY H. WILLOCK

zations in his home city and the State of Pennsylvania, he is equally well known throughout the country as a supporter of every movement aiming at better government.

For the past year Mr. Willock has spent most of his time in Philadelphia with the Pennsylvania Branch of the United States Food Administration.

Robt. D. Towne, chosen as the General Manager of the League, has been acting as National Organizer for the League for the past year, and is one of the newcomers in the work of the League, although a life-long single-taxer. Mr. Towne is a publisher, having until recently owned and operated a group of daily newspapers in Scranton, Pa. For a number of years before that he was engaged in publishing and editing magazines in New York, where he was President of the Judge Pub-

lishing Company and editor of *Judge* and *Leslie's Weekly*. During the past two years he has been publishing a little personal magazine, *The Arco*, which he has devoted largely to the single tax.

The officers of the League, of course, are serving without pay, as did Mr. Kiefer during a long and notable incumbency of the Chairmanship, thus exemplifying one of

ciple of a sound and patriotic political faith, and offers a program of definite action to make a genuine and widespread and wholesome prosperity for the individual, the state and the nation.

(3) The League offers what may well be called the only joyous program of reconstruction now before the people. It is based upon a sound and earnest and captivating optimism. The problems raised by the war and by the insurrectionary class struggles of the day do not incite in us baleful and gloomy forebodings. Our views of human nature, of government and of the principles of democracy are such that for us victory shines above all the battlefields abroad and at home, and we confidently look for a new world, in which war shall grow less and less and civilization shall sweep on toward greater happiness and a richer contentment for all the peoples of the earth.

(4) The League proposes means for working out its program which are all of the old-fashioned democratic kind. In other words, we are engaged in no long and painful search for brand-new expedients of government. We are not Revolutionists; neither are we Reactionaries. We are neither the apostles of the brickbat nor of hunger or revenge. The Bolshevik wants all there is. We want only what is right. Many revolutionary movements are afoot to make the Government paternalist and all-controlling. We want the Government to make just laws, protect life and property, administer justice and leave enterprise open to the free energies of all the people, rich and poor alike.

(5) The National Single Tax League is out for a genuine, old-fashioned revival of good politics and good business. We wish to see true Americanism exploited as the gospel of freedom. We would have the

Stars and Stripes mean something so fine and generous and just, so exactly significant of a free, independent, industrious, happy and progressive people, that its influence will go throughout the world as the emblem of all that is best in the politics and the science of human welfare.

(6) Democracy has become the watchword of the age. Democracy means that the people rule; the people is king. The League aims to supply point and definition to the word by affording opportunity for the people actually to come together and to put their purposes and their dollars together for the work of rational and lawful advancement. We offer the way for a non-partisan and effective co-operation for the study of our common problems and for the public advocacy of views which will help to clarify and direct our thinking on public affairs.

(7) The League offers a program in which hate and strife and envy and class struggle are reduced to a minimum. We promote no conflict of rich against poor or poor against rich. We exploit no harsh animosities born of the injustices apparent in our social system. We offer the one sound, militant anti-militaristic principle which promises an end of all wars as the goal of a just war. Just as our program aims to end the struggle of class against class, so we believe it would tend to change antipathies of race into kindlier feelings and result in a growing understanding and friendship of all nations, peoples and classes.

(8) Finally, we sound the imperative note. The reform we urge is not a thing which can wait. It is not merely a program of things which it would be well to do, or which we ought to do. We wish to make it clear that we are aiming at a fundamental injustice which has baffled human progress and rendered our

civilization inert in its most glorious aims; and that only a remedy equally fundamental can avail to bring relief. We mean to give the earth back to the people—not by revolutionary or arbitrary and communistic experiments, but by the just and reasonable operation of the sovereign power of taxation, which will make the ownership of land equivalent to the best use of land.

(9) The National Single Tax League of the United States is a voluntary non-partisan association of the people. Membership is freely

offered to all men and women who are seeking an affiliation with their fellow-men which will at once gratify the normal desire for a satisfying political faith and show them practical ways to give actuality to their visions and hopes. Our aim and hope is to encourage that democratic and inspiring leadership which arises out of the living thoughts and convictions of the people themselves about the great subjects of business, politics and government; and we invite all men and women of similar aims and hopes to join with us.

NATIONAL COMMITTEE MEETING

The National Committee of the League met in New York the last week in August. The resignation of Daniel Kiefer, which had been pending for some time, was accepted and appropriate resolutions were entered upon the minutes expressing the appreciation of the Committee and of the entire League membership for the many years of conscientious and capable service which he has rendered.

After an all-day discussion, resolutions were adopted declaring the time opportune for immediately

pressing the campaign for the single tax in the states and the nation. The war has made taxation the outstanding problem of the hour, and at the close of the war the work of reconstruction, together with the financing of the war debts, will bring it still more perplexingly to the front. The return of the soldiers will force our entire land question into the arena of debate, and it was decided that this is of all times the most important for presenting our program to the public.

New officers were then elected, as reported elsewhere in this number.

THE NEW OFFICERS OF THE LEAGUE

Lewis Jerome Johnson, newly chosen President of the National Single Tax League of the United States, was born in Milford, Mass., in 1867. He graduated from Harvard as A. B. in 1887 and from the Lawrence Scientific School as C. E. in 1888. He then continued his professional studies in Switzerland and in France. On his return home he was made Instructor in Engineering at Harvard University. After two

years he resigned and entered upon the practice of his profession in Chicago. In 1894 he was called back to Harvard and, in 1906, after successively filling the positions of Instructor and Assistant Professor, he was made Professor of Civil Engineering in Harvard University, an appointment which he has ever since held; for the last several years he has been holding the same title in the Massachusetts Institute of Tech-

nology under a plan of co-operation between that Institution and Harvard University.

He is a Fellow of the American Academy of Arts and Sciences, a member of the Boston Society of Civil Engineers, of the American Society of Civil Engineers and other scientific bodies.

He is author of "Statics by Algebraic and Graphic Methods"; also of numerous papers of a professional nature which have appeared in the transactions of engineering societies and in engineering journals.

Besides his professional activities, now including work on special problems in aid of the prosecution of the war, Professor Johnson has long interested himself in critical and constructive study of fundamental political and economic problems.

He has published various papers and pamphlets bearing on problems of municipal organization and popular government, and has been active in popularizing the preferential ballot, which has come into wide use in this country, as a means of replacing primaries, and as a part of a plan for bringing a better grade of incumbent into public office. His most important pamphlets in this field are the "Preferential Ballot as a Substitute for the Direct



LEWIS J. JOHNSON

Primary" and "The Initiative and Referendum, an Effective Ally of Representative Government." The latter is in its eleventh edition.

He has been active in the Massachusetts campaign for the Initiative and Referendum, and shared in drafting the Initiative and Referendum amendment which passed the Massachusetts Constitutional Convention and is now before the voters for adoption.

His chief single tax publications are three short papers, "Taxation Blunders and Their Remedy," "Good Homes and the Single Tax," and "Single Tax in Relation to Public Health." The last named has had wide circulation as part of a pamphlet entitled "Two Papers on Public Sanitation and the Single Tax," the author of the other of these "Two Papers" being Surgeon-General Gorgas, of the United States Army.

Professor Johnson has been a supporter of the Woman Suffrage movement since his childhood; also of national prohibition. He is a member of the American Proportional Representation League, the National Voters' League and the National Municipal League.

He has been a member of the Executive Committee of the National Popular Government League since its

inception and President of the Massachusetts Single Tax League since 1913.

Professor Johnson's family, consisting of his wife and two sons, are in warm sympathy with his public interests. Mrs. Johnson's chief public activity is in the woman suffrage movement, having served as Congressional Chairman for Massachusetts under the National American Woman Suffrage Association, and since, until recently, as First Vice-President and Chairman of the Executive Board of the Massachusetts Woman Suffrage Association.

The elder of his sons left Harvard in his junior year to enlist in the navy, and is now an Ensign, assigned to the Naval Overseas Transportation Service. The younger son is serving for the summer as Volunteer Assistant at the Hospital of the International Grenfell Association at St. Anthony, Newfoundland.

Harry H. Willock, who was chosen Treasurer of the League, is head of the Waverly Oil Works Co., of Pittsburgh, one of the largest independent refineries in the country. Mr. Willock has been a member of the National Committee of the League and a liberal contributor to single tax propaganda for many years. Prominently identified with many organi-



HARRY H. WILLOCK

zations in his home city and the State of Pennsylvania, he is equally well known throughout the country as a supporter of every movement aiming at better government.

For the past year Mr. Willock has spent most of his time in Philadelphia with the Pennsylvania Branch of the United States Food Administration.

Robt. D. Towne, chosen as the General Manager of the League, has been acting as National Organizer for the League for the past year, and is one of the newcomers in the work of the League, although a life-long single-taxer. Mr. Towne is a publisher, having until recently owned and operated a group of daily newspapers in Scranton, Pa. For a number of years before that he was engaged in publishing and editing magazines in New York, where he was President of the Judge Pub-

lishing Company and editor of *Judge* and *Leslie's Weekly*. During the past two years he has been publishing a little personal magazine, *The Arco*, which he has devoted largely to the single tax.

The officers of the League, of course, are serving without pay, as did Mr. Kiefer during a long and notable incumbency of the Chairmanship, thus exemplifying one of

the principles of the League, viz., that it is good business to give some time and attention to movements which

aim to promote public welfare and to bring about good and useful reforms in politics and government.

A PERSONAL STATEMENT

By PROF. JOHNSON

The New President of the League

Fellow Single-Taxers:—This issue of THE BULLETIN reports the recent meeting of the National Committee and gives some information regarding the new officers of the League. You are entitled in addition to an outline of the thoughts with which I enter upon the presidency. I therefore offer the following personal statement:

The first duty of Americans today is to win the war, and to make the victory for democracy clear-cut, complete and lasting. As an organization of Americans who are single-taxers and for the very reason that our vision of the possibilities of democracy is so well defined we should be the staunchest and most serviceable supporters of our Government. Prussianism is the embodiment in its most menacing form of all that we as single-taxers oppose. President Wilson's sincere and far-sighted leadership is the hope of the civilized world. Any other course than the support of such leadership is to me unthinkable.

The only question for us organized single-taxers is, What can we do that will help and help most?

It does not seem hard to reach an answer to this question. The facts point directly to it.

We are in the position of pioneers. We have been exploring in the little-trodden region of constructive economics. We have as a result a definite recommendation to offer. We are persuaded that our proposal is of the

utmost value to our country and its cause—not only for increasing production and for financing the war, but for smoothing the path of reconstruction and for indicating the basis for a secure social structure after the war. We recognize, however, that our proposal will not be adopted until the public generally has come to share our faith in its value.

We must, therefore, make our proposal known. We must make it known with courtesy, patience and reason, in the clearest terms in our power. We believe that the Single Tax, when understood, will be eagerly welcomed. Multitudes of land owners and real estate owners, not only on patriotic grounds, but because it will bring them large, immediate and just benefits, long overdue, should join in the welcome. For few, indeed, are those whose controlling purpose in life is the wilful misuse of land ownership.

Then let us make it plain that these things are so and why they must be so. Let us make plain what undeveloped resources we still have in this vast country, in which Texas alone could lose an area five times that of Belgium, and still be as large as Germany.

Let us make it plain that we are bearers of good news for every one willing to live in a country of equal opportunity. Let us make clear that site-value is by nature public property just as truly as a workman's wage is his private property; that

none of it can, therefore, properly be left in private hands except in consideration of definite equivalent public advantage thereby to be gained; that in ordinary times, at least, the public should be scrupulously careful not to take what is not its own by right of production.

Let us not permit any scheme of exemption of improvements to masquerade unchallenged as the Single Tax unless it permits the adequate use of valuable land (whether for buildings or for open spaces) to become more profitable than inadequate use or non-use.

Let us make it plain that ours is not a class movement, that it may be the only secure protection against class strife; that we urge no contest between rich and poor, or between labor and capital. Our movement is not paternalistic. It is no attack on wealth. It offers a secure defense for rightful property and bona fide capital. It involves no attack on individuals, no interference with wholesome competition. It throws wide open the broadest opportunities and fullest rewards for useful individual initiative and enterprise under the conditions of maximum individual liberty. We propose better and fairer conditions, for labor, for capital, for rich and for poor—with the best possible prospects for the poor to cease to be poor and for the multitudes of useful, patriotic rich to be safer and happier.

Let us make it clear that all that we oppose in land-ownership as it exists to-day is a single bad feature, a survival from medievalism which has slipped down to us almost unnoticed and until within a few decades, without effective challenge; a survival which, if its nature and easy transferability to these shores had been realized in 1776, would doubtless have found as little favor with

the framers of the Declaration as kingship itself.

Let us bring these ideas to public attention. A right understanding of our proposal must soon lead to its general acceptance. To my mind the immediate duty of the League can be summed up in the one word, EDUCATION.

A first effort in a campaign of education of this kind is to be found in the statement adopted at the meeting of the National Committee and printed elsewhere in this number of THE BULLETIN. It is believed that this statement will serve to show to the American mind of 1918 that the Single Tax is a proposal deserving prompt support by all who wish to retain and carry to greater heights all that is best in American tradition and purpose.

To recur briefly to the more personal aspects of the new office upon which I am entering, it is only in the belief that there is a very important work for the National League and in the hope that with my experience I can be of special service in the educational effort which I conceive to be its chief immediate duty, that I undertake the presidency. Others, besides sharing in this part of the work, will carry on the regular executive functions of the League, raising of money, paying it out and accounting for it. Fortunate, indeed, do I consider the League in being able to secure for this service two such men as Messrs. Robert D. Towne and Harry H. Willock.

It is a tribute to the magnitude of Mr. Kiefer's labors that it is found necessary, when he retires, to appoint three men to take his place. I am sure that I express the thought of all single-taxers when I state my admiration for the generous public spirit which prompted the many years of arduous unpaid service of Daniel Kiefer.

In closing, may I add that I be-

lieve that never was our message as single-taxers more needed than now; that never was the outlook for its ready acceptance so bright. Questions of production, revenue and

social stability are of general interest as never before. I, therefore, bespeak for the League the liberal support requisite for its great purpose.

A STATEMENT OF PRINCIPLES

Adopted in New York, August, 1918, by the National Committee of the National Single Tax League of the United States.

The necessity for money to win the war and to meet war debts has brought taxation to the front as never before. The increased demand for raw materials and manufactured goods, for food stuffs, houses and war munitions, has made demand for land as never before. After the war these conditions will continue, still further accentuated by our duty to welcome our home-coming soldiers and sailors with inviting landed opportunities in the country they have fought to save. Views of taxation and the land question which have come down to us from pre-colonial days cannot safely be trusted to carry us through such unprecedented times.

The National Committee of the National Single Tax League of the United States, earnestly desiring to help to meet these conditions, and with the suggestion that if they expect much from their proposal it is because the evils which it would eliminate are correspondingly far-reaching, invites attention to the following statement, in the belief that it embodies recommendations regarding land and revenue in harmony with the increasingly scientific spirit of the time.

(1) Land is the source from which man produces capital and meets all his material needs. The right to use land is essential for the use of water, light and air. The right to use suitably located land is essential for a home, for the conduct of a business and for any activity of man. On the wisdom and justice of the terms of land-ownership, the stability of society depends.

(2) Private ownership of land at present includes two features—one essential and good, the other unessential and bad.

(3) The good feature in private ownership of land is the right to use

land and to enjoy in security the fruits of one's labor. The bad feature is the right with impunity, and even with profit, to prevent the use of valuable land; a right which gives power to name the terms on which land may be used, the terms upon which capital and labor may function; a right which gives power to absorb by ever-increasing exactions and without service in return, the social value of all invention, discovery and civic advance; a right which gives power, through arbitrary control of the surface of the earth, to control the lives and fortunes of men.

(4) The bad feature in private ownership of land is the one essential stronghold of landed autocracy, ancient and modern; between it and democracy there can be no peace; so long as it lasts man cannot be free; so disastrous has been its effect, to such an extent has it overborne the good feature in land ownership that the resulting discontent mistakenly threatens the whole system of private ownership of land.

(5) The harm experienced under private ownership of land is not inherent in private ownership; it is due solely to the one bad feature in private ownership—a feature which has far too long found support because of its supposed inseparability from the good feature.

(6) Existing tax laws require a land owner to pay more taxes if he uses his land than if he does not. They also permit him to absorb site-value, which is the value that the development of society adds to land. The result of these two conditions is an effective premium upon withholding valuable land from use. Thus is produced and maintained the bad feature in private ownership of land.

(7) All about us are the inevitable consequences of this policy: agriculture a needlessly precarious occupation, farm tenancy and absentee ownership widespread and on the increase, bad housing, living expenses harder and harder to meet, the price of land rising and taxes upon its use increasing—conditions formidably obstructive to the production of food and other war necessities.

(8) Wartime, when economic order and national efficiency are at their very highest importance is the time of all times least suitable for clinging to such evils, and is the time when their abandonment is not only most imperative, but should prove most readily feasible.

(9) The bad feature in private ownership of land has no better claim to perpetuation than that other and kindred institution of medievalism, the divine right of kings.

Therefore, we, The National Committee of the National Single Tax League of the United States—most of us land owners, as it happens—urge upon all who wish to see the resources of our country made fully effective, the need of changing our system of taxation so as to make production rather than the predatory manipulation of land the favored interest of government.

THE NATURE OF SITE-VALUE POINTS THE WAY

Site-value is a vast fund. It is created by the public. It can be turned to public use by suitably taxing it. The revenue from site-value taxation would not only be ample in ordinary times, but in war time would mobilize the whole economic power of the country, which existing taxes cannot do.

We, therefore, urge all Americans to join in a movement to make site-value the sole basis of revenue taxes; and thus to liberate from all taxes food, clothing and shelter; live stock and farm improvements; buildings, and farm machinery; trade, transportation, manufacturing and agriculture; thrift, skill and efficiency; and all useful activity.

The success of this movement would mean the solution of both the revenue question and the land question.

In the present state of public thought regarding revenue, taxes other than the tax on site-value are to be expected; such taxes should, nevertheless, in the interest of all that the country is fighting for, be replaced as soon as possible by the site-value tax.

It is specially important that the individual states turn to site-value

taxation since the holding of valuable land out of use is a favored, exempted interest under the federal income tax, as it is under any income tax.

MAKE LAND OWNING SAFE

The obstacles to the adoption of the proposed single tax upon site-value must prove short-lived once the universality of its benefits is understood.

We urge consideration of our opinions as to certain specific effects of the proposed single tax.

The single tax, by entirely untaxing the use of land, would add a large new value to land-ownership; by entirely untaxing improvements, it would make the taxes lower than now upon nearly all farms and to a wide extent upon other improved real estate. By destroying the speculative demand for land (to accomplish which it must be suitably extensive and thorough in application), it would reduce the price of land and reduce the total carrying charge (interest and taxes combined) upon all land bought after the change. It would, nevertheless, by making suitable use the only way to meet even this low carrying charge, eliminate the speculative motive for holding favorably located land out of use. It would thus permit the market supply of land, urban and rural, to keep pace with the demand and would thus reduce to a minimum the cost of land-ownership.

The taxes paid by each taxpayer would then be proportioned to the publicly-maintained benefits actually placed at his command. No individual could escape paying his just share; the payment would decrease if the site-value of his land should fall, and would increase if the site-value of his land should rise. Non-land owners, so far as any such remain, would pay their tax solely through their rent, instead of as now, partly through their rent and

partly through increased prices of the necessities and comforts of life. Their rents would, however, be easier to meet than now.

A NATION OF HOME OWNERS

The single tax would operate powerfully to smooth the way for other reforms, and to widen the participation in their value when secured, to increase the production of wealth, to diminish poverty, and to make us a nation of land owners and home-owners—impregnable in defense.

Like an income tax, or an inheritance tax, the single tax would lay heavy charges only upon broad shoulders. Unlike them, it would not violate an individual's just right to his earnings and savings, even if they are large. Unlike them it would not subsidize the bad feature in land ownership.

The single tax would be the fairest and most productive of all possible systems of revenue, as well as the simplest, the least costly to collect, and the least inquisitorial.

The single tax would abridge nothing in private ownership of land but its abuse. It would make useful industry and the secure enjoyment of just property rights the prior concern of government, rather than the maintenance of the evil feature in land ownership.

By securing revenue and protecting industry by a plan more effective than tariffs, the single tax would remove the demand for economic barriers between us and those with whom citizens wish to trade.

The single tax would open ample opportunities within our own borders for capital and thus reduce the incentive to economic imperialism.

The single tax would aid us, not only in winning the war, and in meeting the problems of reconstruction, but also, by undermining certain formidable economic causes of war, would aid us immeasurably in making this war the last of wars.

CALIFORNIA AND MISSOURI

California and Missouri are the battlefronts of the single tax movement in the United States this fall. President Johnson, of the National League, and Mr. Towne, General Manager, wished to take part in both states during October, but unforeseen circumstances prevented.

In both states the movement has been far advanced by previous campaigns until the people are quite familiar with our proposal. In California, the opposition to the proposed amendment is so strong among a few of the corporate and landed monopoly interests of the state that an "Anti-Single Tax League" has been started and Former Secretary of the Treasury Leslie M. Shaw has been engaged to travel over the state and speak against it. But since Mr. Shaw has totally misconceived the object of the amendment and declaims against it on the score of "confiscation," it is more necessary than ever that the single-taxers of the country should offer every assistance in their power to give correct information to the California people.

The National League will be glad to solicit and forward subscriptions

for the California campaign. The need is urgent and immediate. Only a month remains before the vote is polled. The same urgency and need exist in Missouri, where the Homestead Loan and Land League is prosecuting its campaign with great industry and enthusiasm.

Articles elsewhere in this number of THE BULLETIN deal more at length with the fight in these States, and that on Gerrit J. Johnson, entitled "A Man Who Waked Up," will show what an appeal the Great Adventure makes to the practical judgment of men at this time. Frank P. Walsh is President of the Missouri organization, and Vernon J. Rose is Chairman of the Campaign Committee, with Carl Brannin as Field Secretary. When you remit your contributions to the National League just add \$1 or \$1000, and designate it for the work in California and Missouri, either or both, and we will forward promptly. Or you can send direct to Gerrit J. Johnson, 203 Tajo Building, Los Angeles, Cal., for the Great Adventure; and Charles A. Sumner, 611 Kansas Life Building, Kansas City, Mo., for the Missouri Campaign.

HOMESTEAD LOAN AND LAND LEAGUE

By CARL BRANNIN

Missouri votes on single tax this fall! The Homestead Loan and Land League filed its tax and loan petitions on July 2, containing nearly 40,000 signatures. This is about 10,000 more than the minimum legal requirement, but we pushed the securing of names strongly in order to make sure of our place on the ballot and because of the great propaganda value of this man-to-man talk.

The fight is on! Our plan of campaign involves the doing of many things to get our program before all of the voters of the State. If this is done we can carry Missouri.

Louis Wallis, who has no superior in the entire movement as a propagandist and publicity man, is making a canvass of the rural county seat towns of the State. He interviews the newspapers and professional and

business men of these places, securing write-ups in the papers and thus endeavors to get the truth about our proposition fully before the people.

A letter has gone out to every newspaper in Missouri; nearly one thousand, 730 of which are local and class weeklies, advising them that the petitions have been filed, that the question will be voted on November 5th of this year, making a statement of what the proposals are and asking them to give publicity to the same.

A strong appeal for co-operation and direct personal work in calling the attention of the voters to the importance of our program has gone to every one of the 40,000 signers of the petitions. We find numbers of men in every county who are willing to distribute literature and talk for single tax.

A letter containing our proposals with the argument for them was sent to every civic and social body in the State with the request that it be read to their membership.

A communication was sent to every Labor Union in the State to be read in open session by the secretary, stating the question at issue and asking them to read the enclosed circular to their unions and get it in the hands of every member.

A great clamor is going up from the school teachers of this State, fourteen thousand in number, for an increase of salary to meet the increased cost of living. We point a definite and intelligent way to accomplish this through the Home

A MAN WHO WAKED UP

Gerrit J. Johnson, of Grand Rapids, Michigan, is wealthy and retired at fifty-three. He spends his winters in California. Like many other well-to-do men, he has had some hobbies of

Rule powers granted to cities and local subdivisions. We have tried to reach all of these teachers, calling their attention to this and asking their co-operation in an effort to reach that end, in order that their profession shall not be bankrupted and our educational system impaired.

And most important of all, we sent a letter to every farmer in the State, enclosing our circular, fully explaining our program and proposals, and asking for the same a careful reading and study before forming judgment.

Public meetings are planned in the larger cities, and speakers before civic and labor organizations will be used as local talent makes such work possible.

If we can raise the money to carry out this program of campaign, we can carry Missouri. It will not require a large sum; less than \$10,000 will meet every requirement.

Our appeals for aid heretofore have had to do with the preliminary step of getting on the ballot. Many may have withheld their support for fear of failure and the consequent futility of their contribution. But this height has been achieved. Now every effort will be bent toward making the voter see the light as Henry George proclaimed it. Those who put their shoulders to the wheel in getting on the ballot are asked to help again.

If this can be done, we can win and win now! Will you aid us in this contest with a contribution? Make it as large as you can.

views and beliefs on the side. Gerrit J. Johnson's hobby was single tax. For thirty years he held Henry George's ideal, held it as a pet for his leisure hours, held it in the back-

ground of his mind as a pretty good idea, but not feasible. Then he saw and heard things in California—and waked up. He has written some letters and sent them broadcast over the country. In the language of the street they are regular "hum-dingers." We publish excerpts from some of them to show how Gerrit

Johnson has found inspiration in the single tax—no longer as a subject of academic, leisurely, mental fooling, but as a program of immediate good business, of accomplishing something that you can see with the naked eye—RIGHT NOW. Mr. Johnson has spent most of his time of late leading in the California fight.

GERRIT JOHNSON'S APPEAL

Letter No. 1

As an introduction allow me to say I have been a so-called single-taxer for thirty years. Thought about it, gave it a spare dollar now and then, but never took it seriously. I thought Henry George's beautiful dream was for future generations—but sometimes things happen over night. I am frank to say that in the last election, when the Great Adventure group tried for the adoption of the single tax, I was rather lukewarm, but when they mustered two hundred and sixty-three thousand votes I got a clearer vision.

The writer started in business at twenty-five without a dollar, and at fifty-three retired; now spending his winters in California. I do not mention this as a boast, but I want you to know I am no dreamer like Luke North and his co-workers. To be a successful business man one cannot sacrifice his bread and butter for his ideals. But single tax is no longer a dream. It is within our reach—a reality.

I wish you could have attended a meeting at the Great Adventure office Saturday evening. There were socialists, anarchists, many who had been leaders in the Equity Tax League, straight single-taxers, men and women with all kinds of ideas. They probably differed on all else,

but they agreed that the land must be free. You should have seen them in that ill-lighted room, with its furniture and fixtures probably not worth ten dollars; but their earnestness gave a real glow to the place. If I were spiritually inclined I would say that the spirit of Henry George, of Tom L. Johnson and of Joseph Fels was hovering about the place, whispering words of encouragement and urging them on.

I sometimes wonder how much of the outside single tax world really knows of the privation, or let me call it starvation, endured by this little group called the Great Adventure, for the cause of single tax.

I talked with a life-long single-taxer today. That is the reason for this letter. He is on the outs with the Great Adventure because he says it is too radical. This man does not want to disturb present conditions. When I talked to him about the wonderful opportunity this fall for the single tax he merely said: "The world has got along so far without the single tax, I guess we can wait a few years longer." This man lives in a beautiful home in the mountains and he told me himself that he cannot spend one-tenth of his income. Of course he can wait. But how about the children of today, who, like

the writer, will have to go through life like a caged lion, uneducated, in ill-health, always confronted with the thought that the greatest thing in life they have missed.

To me the reason for poverty is that men have never had the nerve to face it. For them the time for the abolition of poverty is never here. I claim that one who is a poverty pacifist is not a single-taxer.

If the single-taxers of the United States—those who have faith in the movement, could see the wonderful opportunity here in California, all the imps of hell could not stop it; and if the single tax will do for the race what we think it will, there will be no man so base but who will want it.

Yes, the Great Adventure group is radical. They want the single tax and they want it now. And in order to get it they have to raise one hundred thousand

dollars, besides what they will get in this State. Remember, I am not asking charity. The question before us is: Do we want single tax? If so, then this is our chance to get it. It will mean personal sacrifice. Are you willing to go without a meal and send the Great Adventure twenty-five cents? Are you willing to go without a new suit of clothes or an automobile and send them the price? Are



GERRIT J. JOHNSON

you willing to reach for your check book and strain your bank account? Yes, are you willing to give all you have in order that this thing called single tax in which you have faith, may be worked out?

I am sending you this letter on my own initiative and responsibility, unknown to the Great Adventure group. When the idea first came to me I was afraid. Then in my mind's eye I could see Henry George at San Francisco (only some twelve hours from where I am writing) struggling in destitution with his "Progress and Poverty," and I got a little ray of the vision that he had, and I dared.

Letter No. 2

Since my letter about the Great Adventure, which I sent to a great many single-taxers, I thought maybe I was too optimistic about its chances of winning. So I decided to ask Mr. W. S. U'Ren, of Portland, Ore.,

who is so well known as a level-headed single-taxer, to come down to California and look over the field. I told him not to give me his opinion until after he had returned to Portland. Now I give you the gist of his letter to me, contained in the following paragraph:

"The Great Adventure measure means to take all community-created values for community purposes.

That to me is pure single tax. I am one of those who believe California is the place of all places, and this is the time of all times, to force the contest for a practical application of the Henry George philosophy."

I was swamped with replies to my letter, so that I couldn't answer each one separately and was driven to write this second letter, hoping to answer in a general way all the questions asked me about the California situation.

Some of the letters ask, "What about the Anti-Single Tax League?" They have opened up main offices at San Francisco and Los Angeles and will open branch offices all over the State. California is honeycombed with millionaires who have a chill at the very name of single tax. The Anti-Single Tax League are sending out an urgent appeal to privileged classes all over the United States and money

is flowing to them like water. And yet I have several letters which say California single-taxers ought to make this fight without outside aid. To you let me say these people are fighting your fight. Single-taxers have no boundary lines.

I have a few letters from men who could write a check for a hundred thousand dollars and never wink an eye. Here is the tone of their let-

ters: "If I were sure, if you could guarantee that California would adopt a single tax measure, I would give all I have."

Some letters do not like Luke North's attitude on the war. I know how to sympathize with them, but it seems to me that now there are only two courses open, one leading to the Kaiser and German militarism, and

the other to Wilson and Americanism, and Luke North is an American.

Other letters say, "Wait until after the war." Do you realize that very, very few of the boys who are fighting for this country own one foot of land? When they get out of the trenches are we going to meet them on the border and tell them that while they freed the world of German militarism for us we who are physically unfit or too old to serve, had not the nerve to free the land for them? Are we cowards or are



LUKE NORTH

we men?

There are a few who chide me personally for being too bold. To them let me say, I hold no single-tax diploma, I am not an academic single-taxer, only an adventurer. I want to see the thing tried out now. I am paying for my own stenographer, stationery and postage.

There are ever so many letters which say, "Wait; not now. Help

distribute literature, start newspapers." Most of them just dote on the study clubs. To them this is no time for action, but for study. To them I wish to say that, while our libraries are piling up books on political economy, poverty is on the increase. I admit I am not a student. I was locked up in a little stinking cigar factory at the age of eleven, kept there all my growing years, or when I should have been growing. Remember, I do not pity myself or ask for sympathy. There are millions like me in this country. I and my kind do not have to study; we see, we feel. I ask you to drop your book just for a moment. Come with me.

In Los Angeles (City of the Angels), see their beautiful art galleries, millionaire rows, hundreds of temples costing millions, erected in honor of the lowly Nazarene. Come with me and I will show you that all this grandeur and splendor is just pure bunk. I will show you that you can't find art among brick and mortar. You can find the soul of a community only among her less fortunate. Come with me to one of their Potter's fields. I think it is called Boyle Heights Cemetery. The sexton there told me that they had buried 10,000 victims since 1896. See those thousand upon thousand of baby graves packed like sardines in a box, acres upon acres of baby graves, and not a blade of grass. See that high board fence that separates these poor from the well-to-do. It shows you that we in this country have class distinction even after death. I am surprised our enterprising statesmen do not paint their motto on that fence and call it "our infant industry."

No, don't look into your book. Look to the right of us; see and smell the gas and slaughter houses. That is the slum district. Los Angeles camouflages her slum dis-

trict by building fairly nice looking houses around these squares and puts the scum in the center. I will not try to describe these horrible, filthy conditions. You can probably see these slum conditions in your own city.

I want you to see the new school house in this slum district—the size of its playground! In this crowded district land is so high they can't afford playgrounds—in spite of that, less than one-fourth of the city of Los Angeles is occupied. The other three-fourths of the land is covered with signs which say to these playing children, "Keep off!" And yet some say this is not the time to free the land!

I beg of you, drop your book. See the sixteen dog hospitals, each one with their dog doctors and special nurses. See the dog show now going on in Los Angeles. Dogs are being brought there in limousines and placed on soft, downy beds in glass cases. See those well-dressed women who have had the advantage of our religious and educational institutions; see them as I have, publicly kissing the snouts of these dogs: Listen! Do you hear voices coming from these little graves, asking: "Did Jesus die for the babes of men or did He die for dogs?" Again they seem to ask: "Did Henry George leave a message with you for us? What are you doing with it? When are you going to deliver this message? Are you going to sit on our little graves and start another debating society? When will you heed the call? Are we not enough to stir you to action?"

No, I don't want to join your study club. I want you to join with those who want to abolish poverty from the face of the earth, those who want to bring these neglected babes back to the breasts of these dog-women. I realize that our so-called civilization has been unjust to both.

Special privilege has robbed the one and blighted the soul of the other. I ask you to stop your studies long enough to help in a safe and sound way to free the land by applying single tax. We can do it, and do it in California now. Are you with us?

THE MENDICANT-IN-CHIEF

Daniel Kiefer, the retiring chairman of the National League, somehow, somewhere, by somebody, was tagged "Mendicant-in-chief" of the single tax movement, and he has worn the title ever since—whether with pride or an inward groaning of the spirit, who can say?

Some years ago George Creel, who was then knocking around on the Denver papers, and is now President Wilson's publicity man, wrote an appreciation of Mr. Kiefer, which accounts for the tag and also explains what manner of man the former chairman was and is. It is a lively portrait and will be read with interest after the lapse of the half-dozen years since it was penned. Said Mr. Creel:

The most amazing, and certainly the most hopeful, thing in connection with this whole "reform business" is the character of the men that are going into it. One can easily understand why the out-of-work and underpaid, the poverty-stricken and disemployed, should want to change conditions, but when the fat and shiny man of money quits "raking it in" and takes up the work of protest, that's something else entirely.

Ten years ago Daniel Kiefer was engaged in the manufacture and jobbing of clothing and woollens in Cincinnati. He had entered the business as a boy, and by 1880 had worked up to a membership in the firm. The daily rattle of coin in the till was as loud and persistent as the jingle of a street piano, and Mr. Daniel

The spirit of Henry George, Tom L. Johnson and Joseph Fels are knocking at your door. Cash in your good intentions, and do it now. Send your contributions to T. A. Robinson, The Great Adventure, 203 Tajo Building, Los Angeles.

Kiefer was alertly on guard against anything that might interrupt the music or even introduce a discord. The staunchest sort of Republican, he loved every word in the McKinley bill, and even gave the commas his passionate adoration. Mark Hanna was his prophet and in 1896, when Bryan hung over the business of the country like some huge, menacing storm cloud, he almost lost his mind from apprehension. "A bird in hand is the noblest work of God" was his motto, and there wasn't a doubt in his mind that every man had the right to take everything he could without transgressing the limits of statutory honesty.

To-day Daniel Kiefer is chairman of the Fels Fund commission, chief disburser of the millionaire soap-maker's money in this country, Canada, China, etc., and the best, hard-hitting, two-handed fighter in the single tax movement in America. With tongue and pen, but, more especially, with his genius for organization and the acumen gained in his long and successful business career, he is devoting every minute and every ounce of energy to changing the conditions that so painfully contrast enormous wealth and appalling poverty.

Tom Johnson did it! While he was still breathing heavily from his exertions in behalf of McKinley, Mr. Kiefer heard Mayor Johnson speak. Of course, as a successful business man, he should have never attended the speaking. Or, after attending, he

should have closed his mind up tight, and dismissed everything as tommyrot and demagogery. But Mr. Kiefer, by some strange oversight, failed to avail himself of the business man's usual safeguards, and, furthermore, continued in his amazing weakness by buying some of Henry George's books. That was the end of the woolen business for Daniel Kiefer.

He went into single tax with the same energy that made him a success in commerce, and, strange as it may seem, carried capability along with him.

It is not too much to say that from 1901 to 1910 every move of the Ohio Republican organization was designed to crush Tom Johnson. In order to help the Cleveland mayor by giving him some Cincinnati support, Mr. Kiefer went into politics, and Dempsey's election—the first overwhelming defeat in Boss Cox's career—was largely due to the ex-manufacturer.

But Dempsey—well, the failure of that ill-fated administration sent Mr. Kiefer back to single tax, and since then he has not wasted time on "political palliatives."

Herbert Bigelow, that clear, bold mind, had made the Vine Street Congregational church a center for single tax and other radical propaganda, but, as always, there were the usual "money troubles." Daniel

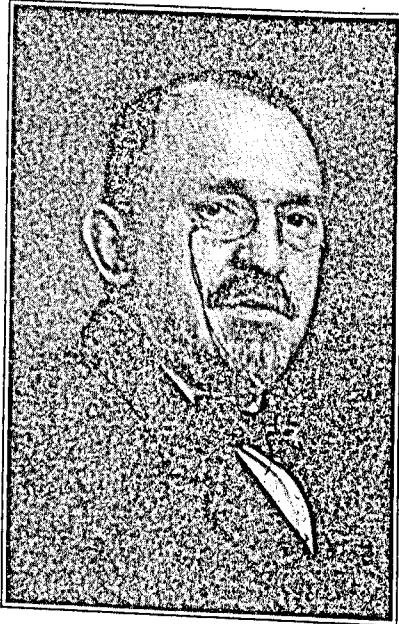
Kiefer, the Jew, put the church on a solid financial footing, organized the Bigelow Press Bureau, and generally made for efficiency and effectiveness.

He did the same thing with the *Public*, the best weekly of its kind in the country. Louis F. Post, like Herbert Bigelow, had "money troubles," and there was a time when it seemed that the great propagandist would

have to give up his work. Daniel Kiefer, the woolens man, took charge—originating The Public Sustension Fund—and in a little while the paper was ploughing ahead like a rotary steam shovel.

When Joseph Fels, who gives \$1,000 a day to convert the world to the single tax doctrine, offered \$25,000 a year for five years for work in this country, on condition that the single-taxers of the United States would contribute an equal amount, Mr. Kiefer was the unanimous choice for the

chairmanship of the commission. In appearance, by the way, he is much like Fels, even to the whiskers and the absolute absence of neck. There is also the same terrific energy, the same freedom from physical and mental fatigue. The amount of work that the man accomplishes is amazing, for in addition to the mass of financial detail—the direction of men and campaigns in the various



DANIEL KIEFER

States—it is his duty to explain the object of the Fels movement and "repel boarders."

No humor to him at all! But his passionate sincerity is balanced by the hardest sort of common sense. And so, with his tremendous capability, executive genius and business

shrewdness, Daniel Kiefer stands as a complete refutation of the ancient assumption that an idealist is necessarily a fool—that a "reformer" is nothing more than a failure trying to "get even."

GEORGE CREEL.

A PERSONAL WORD

SAMUEL DANZIGER

Having conducted THE BULLETIN from the appearance of the first number I now find it advisable to retire from its editorship, and to turn it over to Mr. Towne with the best wishes for its future. There is obvious need for THE BULLETIN. It furnishes a means of communication between the National Committee and the members of the League. Important news of the movement, as distinguished from what might be classed as interesting gossip, it has tried to supply. Comment has been offered where it has seemed to be called for. Like many human efforts it has fallen far short of what it aimed to be but its friends and readers have been kind and indulgent. It is my hope that these will support it with renewed energy in the future. Its policy will continue to be one of friendship and tolerance for all who are striving for the single tax regardless of what their pref-

erence as to method may be. Fair and friendly criticism and discussion of principles and policy will be welcome. These are helpful to the cause. But no paper that would serve the movement should admit to its columns ill-tempered, personal attacks on any one with whom it might more profitably co-operate. Nor should such a paper admit to its columns a reply to such an attack, however unjust and uncalled for. It takes two to quarrel and single-taxers should bear in mind that a public personal squabble gives aid and comfort to the common enemy. THE BULLETIN has endeavored to serve the cause by excluding matter of that kind. It will, undoubtedly, adhere to that policy in the future. The most important question before the American people today is the single tax and no difference of opinion on any other subject should be allowed to become the means of dividing its friends.

TEXAS LABOR RESOLUTIONS

The WORLD WAR has given Labor a new and broader vision of its opportunities and responsibilities, and has brought the organized forces to see the necessity for constructive measures; to look beyond the immediate craft needs to the problems of re-

adjustment that must follow the war; to prepare for that day when the millions of men now in the army will return to civil life, and we will be derelict in our duty if we do not prepare for it.

The present great struggle is more

than a fight between autocracy and democracy in government. The real underlying problems are coming to the front. The approaching fall of political autocracy enables us more clearly to see the autocratic power that lies in the control of natural resources. This must be broken. The single tax on land values is the natural remedy which will break this monopoly of land in city and county. The principle underlying single tax will also apply to other natural resources, although the method may be other than by taxing. We are face to face with the necessity of govern-

mental control of timber lands, ore and coal beds. PRIVATE MONOPOLY OF NATURAL RESOURCES MUST GO.

The Texas State Federation of Labor has twice declared in favor of the single tax. The time has come for positive action.

We demand the submission of an amendment to the Constitution of the State of Texas providing for the exemption from taxation of all improvements and personal property, and placing all taxes on the unimproved values of land.

A LETTER TO MR. SCHWAB

Mr. Otto Cullman is a prominent manufacturer in Chicago. The letter below, written by one man of business to another, is significant of the change which is coming over the thinking of all our men of affairs. Business is no longer a mere money-making game. Business men are developing into a sort of statesmanship—they are looking about them, considering their responsibility to the world, and trying to see what they can do, and what they ought to do, to help the people work out their problems.

By OTTO CULLMAN

Chicago, Ill.
July 2, 1918.

Mr. Charles M. Schwab,
c/o Shipping Board,
Washington, D. C.

Dear Sir:—

The undersigned heard your address delivered on June 28th before the Manufacturers' Association and also read your address given before the High School scholars of New York City some time since, in which you predicted great changes in our industrial relations as a consequence of the war.

I sincerely congratulate you as a man not only of great dynamic powers in the world of actions but also a man of vision and love for his fellow-men.

I therefore take the liberty to send you under separate cover copy of

"Social Problems" and "Progress and Poverty," by Henry George, and express the hope that, notwithstanding your very busy life, you may find time to read them. It was the reading of these books that gave Tom L. Johnson (also a manufacturer of steel rails) the inspiration that made Cleveland the best governed city in America while he was its Mayor.

The old saw "In times of peace prepare for war" should now be changed to "In times of war prepare for peace." But there can be no lasting peace, there should be no peace in the world, until there is Justice in the world.

The nations at war may end this wholesale slaughter to-morrow, but unless great changes are effected in our economic structure, future wars will be bred as sure as night follows day.

In these two volumes Mr. George has set forth the requisite conditions for the harmonious development of a free and peaceful life among all the people of the earth in which the supreme effort of man will be his triumph over the obstacles of nature, augmenting his powers manifold for the good of the race; whereas to-day his greater effort is in making ma-

chines and explosives for the annihilation of his fellows.

As man's responsibility in life is in proportion to his power and influence, I bespeak for you an earnest desire to grapple with this problem so that when the war is over you may play the part of an elder brother that will lead the way to a higher and nobler life for all the children of men.

WHAT'S THE MATTER WITH THE CLERGY?

The theological schools of the United States and Canada had a meeting at Harvard College this summer and the amazing fact developed that they will open this fall almost with empty benches. The young men of America are no longer turning to the study and practice of divinity as a vocation. Thus we see what looks very much like the decline and dissolution of a profession which once belonged in the trio of the learned callings and which was second to none in rank and influence with the people.

Single-taxers are a generous lot and, while they are willing to point the way out of the wilderness to most anybody who has lost his way in it, they would be more than happy to help the divinity schools. We conceive the profession and teaching of the science and practice of divinity to be the most exalted to which the human mind can address itself—and we are a little resentful at the theological brethren because they have brought this science to such a low ebb.

Surely there is something still to be said for a world which is backed by an infinite God—something still to be taught in the name of that government of righteousness. And we have a right to inquire of the divinity professors why they have fallen

into the doldrums with their great profession.

And here is our suggestion—it is just a poor single tax suggestion—and we recommend it to the attention of our theological schools, and to the churches, and to all professing Christians:

We propose that you go back into the business of preaching and teaching that this is God's world. It is a very simple program and will easily propagate itself in your minds and hearts when you have caught the central idea and enthusiasm of it. Don't make so much of your distant heaven in the shadowy hereafter, but use the simple language of your Lord, Who dictated but one prayer, which is that "Thy kingdom may COME and thy will be done in EARTH as it is in heaven."

We wonder why the theological schools have never caught the plain significance of that wonderful prayer, dealing, as it does, with daily bread and daily faults and failures and a heaven which is to come down to earth so that the earth shall be just as good and admirable as the heavens above.

To a plain single-taxer it has looked for some time as if the theological schools had this matter all twisted. Their effort has been to pick up human life, tear it loose from all its

earthly moorings, and carry it to heaven. Sermons have quite generally dealt with the business on this wise—Don't bother about the earth, forget it, and make sure of getting to heaven. And yet the one prayer their Saviour taught them puts it just the other way around: Thy Kingdom COME, thy will be DONE, in Earth AS IT IS IN HEAVEN. In our simple single tax way of looking at things we see no reason why the theological schools should not resume the business in exactly the way their Master laid it down. If they begin to teach divinity as the science for bringing in the Kingdom so that the Divine Will shall be DONE ON EARTH just the same as it is done in the heavens, we venture to think divinity would become a live profes-

sion and attract gifted young men of vision to its work and studies.

For, as we look at it, here is the trouble with the divinity schools and the churches—They have been running away from the world, seeking escape from it, which is bad business as well as bad religion. God hates a quitter. Jesus Christ didn't run away from this rotten old world. He CAME DOWN out of heaven and plunged right into the midst of it. And His doctrine was not, "Let us go out of the world," but "Let us bring the Kingdom of God into the world!" There's quite a difference.

The divinity professors are welcome to our little suggestion. We make no charge for it. It's up to them to figure whether there is anything in what we have said.

YE OLDE PRICE-FIXING GAME

Extracts from *Records of the Colony of the Massachusetts Bay in New England.*

Fixing prices of labor and commodities is no new thing under the sun—only the effort has not always been to fix them high. Like tariff tinkering, *wage and price* tinkering have been resorted to to bring wages down and put them up, to increase and diminish trade. The following extracts are not only quaint but instructive.

P. 109.

October 3, 1633. It is ordered, that maister carpenters, sawers, masons, clapboard-ryvers, bricklayers, tylars, joyners, wheelwrights, mowers, etc., shall not take above 2s. a day, finding themselves dyett & not above 14d a day if they haue dyett found them, vnder the penalty of vs (five shillings Ed.) both to giuer & receav, for euy day that there is more giuen & received. Also, that all other inferior workemen of the said occupations shall haue such wages as the constable of the said place, & 2 other inhabitants, that hee shall chuse, shall appoynt./

reduced to a certainty, in regard of the greate extorcon vsed by dyvers psons of little conscience, & the greate disorder wch grewe herevpon, by vaine and idle wast of much precious tyme, & expense of those imoderate gaynes in wyne, stronge water, & other supfluties, now, least the honest & conscionable workemen should be wronged or discouraged by excessiue prizes of those comodities wch are necessary for their life & comfort, wee have thought it very iust & equal to sett order also therein. Wee doe therefore hereby order, that after publique notice hereof, noe psons shall sell to any of the inhabitants within this Jurisdicon any pvision, cloathing, tooles, or other comodities, above the rate of ffoure pence in a shilling more then the same cost or might be bought for ready money in England, vpon paine of forfeiting the valewe of the things solde, (except cheese, wch, in regard of the much hazard in bringing, & wyne, oyle, vinegar, & stronge waters, wch, in regard of leakeing, may be solde at such rates (pvided the same be moderate) as the buyer & seller can agree./).

And for lynnens & other comodities, wch, in regard of their close stowage & small hazard, may be afforded at a cheap rate, wee doe advise all men to be a rule to themselves, in keepinge a good conscience, assuring them that, if any man shall exceed the bounds of moderacon, wee shall punish them seuerely./

BOSTON TOWN RECORDS, 1634-1660.
P. 5. 30th of 9th mo. (Nov.) 1635.
Generall Meeting.

Item: That Mr. William Hutchinson, Mr. William Colborne, and Mr. William Brenton shall sett pryces upon all cattell comodities, victualls and labourers and Workmen's Wages and that noe other prizes or rates shall be given or taken.

LAVVES AND LIBERTYES CONCERNING THE INHABITANTS OF THE P. 55. Massachusetts. 1660.

4. It is also Ordered by the authority aforesaid. That the freemen of every Town may from time to time as occasion shall require, agree amongst themselves about the prizes and rates of all workmens Labour and servants wages. And every person Inhabiting in any Towne, whether Workmen, Labourer, or servant shall be bound to the same rates, which the said freemen, or the greater part shall bind themselves unto, and whosoever shall exceed those rates, so agreed, shall be punished by the discretion of the Court of that shire, according to the quality and measure of the Offence; And if any Town shall have Cause of Complaint against the freemen of any other Town, for allowing greater Rates or wages then themselves, the County Court of that shire, shall from Time to Time set Order therein.

5. And for servants and workmens wages, It is Ordered, that they may be payd in Corne to be valued by two indifferent freemen, Chosen, the one by the Master, the other by the Servant, or workman, who also are to have respect, to the value of the work or service, and if they cannot agree, then a third man shall be chosen by the next Magistrate, or if no Magistrate be in the Town, then by the next Constable, unless the parties agree the price themselves. Provided if any servant or workmen agree for any particular payment, then to be payd in specie or consideration for default therein, And for all other payments in Coin, if the parties cannot agree, they shall chose two indifferent men, & if they cannot agree, then a third as before.

A HOG ISLAND DEMONSTRATION

The government bought another piece of Hog Island land the other day. A tract of forty acres, assessed at \$39,000, was purchased by Uncle Samuel for the tidy sum of \$80,000. The single-taxer sees at once what that means. He knows that forty acres, under our present system, has the power to extract \$41,000 of unearned increment out of the general pocket.

And that is forty acres of suburban swamp land. That same forty acres in the heart of the city is invested with a malign power of absorption to the extent of millions of dollars. If that Hog Island land is worth \$80,000, why was it not assessed at that value all along by the city? How can that practice be justified, even under our present system of taxation? If the single-taxer is asking too much when he demands that the whole of the unearned increment shall go to those who earn it, viz., to the community, is he asking too much when he demands that the assessed valuation of vacant land shall at least equal the price it actually brings in the market?

And how are we to account for the stupidity of the owners of other property which is taxed at its full value when they stand supinely by and submit to this astounding inequality? What say the farmers to this? Are they willing to pay taxes on the full

GENERAL MANAGING

By ROBE. D. TOWNE.

The National Committee has asked me to be the General Manager of the League. It is a novel title in a reform organization. But I like it, because it is in line with what I have been preaching in my Areo. We are out to do what everybody

value of their acres while Hog Island owners are thus subsidized and aided in the most offensive form of profiteering known to men?

The single-taxer sees that taxation ought to rest wholly upon this enormous value, which in the case of Hog Island is so obviously capitalized need. But every citizen ought to see the unfairness of such a case as this. And who is going to pay the \$80,000 for the forty acres which have been assessed at \$39,000 for taxation? Why, Uncle Samuel, which is the farmer, the taxpayer, the buyers of Liberty Bonds, every man, woman and child who in any way is supporting the burden of America in this world war. It comes down to a case as simple as this, that we, the people of the United States, are handing over to a private owner \$40,000 cash for the privilege of using forty acres of swamp land in the outskirts of Philadelphia. And every foot of this ball of earth is invested with precisely the same power to exact a similar tribute from all who toil and strive and struggle to do their duty by their homes and their native land.

If reasonable men cannot see the principle illustrated by this Hog Island incident, then, indeed, are they destitute of the faculty either for intellectual or moral apprehension.

is saying ought to be done, to make this a better world; and that is good business.

No other reform aims at so much that is down on the earth and practical. We look for nothing more. We aim at nothing higher than a

general increase of prosperity which shall touch the lives and the fortunes of all the people. Our rallying cry for these forty years has been "Abolish Poverty." But we have gone further than that. We see in our reform the most effective and salutary reorganization of business; and our reasoning has convinced us that such a reorganization will throw out collateral branches of influence that will work the rejuvenation of human society and run all the way up and down the heights and depths of the body, mind and spirits of men, women and little children with a tonic of new life, strength, courage and enthusiasm for all the work and ambitions of life.

If our reasoning is valid, our program is not only good business, but it is business of the most inspiring kind. The world offers nothing finer for you and me to do.

That our faith is not in vain will appear as soon as we begin to examine the groundwork of it. We single-taxers are dealing with the three great forces or factors of human existence. We triangulate our philosophy to include all there is to our life in the earth. At the base is land, and on one side is all the labor of men, and on the other side the

accumulated wealth of their industry. Land, labor and capital comprise the trinity within which we propose to work out our great reform.

But these may be said to be only the passive factors. Single tax is based upon something more potential still. We see something that very few people have yet clearly comprehended. We see all the people, organized human society, government, and the sovereign powers emanating therefrom.

We, the People—that is the corner-stone of Democracy.

And we, the people, have powers which are greater than individual powers—we call them sovereign powers. For we, the people, are the rulers of our world. We have sovereign power over the life and the property of every individual among us; and our will is sovereign over all elected officials.

We authorize, sanction, confer, permit, grant, approve, withhold, deny, condemn, execute, because WE are sovereign. We do our own kinging in this wonderful America which is now unfurling her rippling Stars and Stripes before the gaze of the whole world.

Among these sovereign powers is the power of taxation, the very seat and source of sovereignty. We



ROBE. D. TOWNE

single-taxers see in the sovereign power of taxation something finer than is usually conceived and we propose to put it to better use than it has been put to hitherto. Taxes are the wages of government, the salary WE, the people, earn for services rendered to each. By a singular and very beautiful law of economics that salary is automatically registered in a wonderful way and with astonishing accuracy in the value of land.

You and I individually have generally managed to get some sort of wages for the work we do; but you and I jointly, WE, THE PEOPLE, have never collected our wages for our joint labors. The single tax is a proposition to quit giving away our sovereign salary and to begin at once to pay it over to U, US & CO. Some people accuse us of holding to some form of confiscation, but they are grossly mistaken. WE do not intend even to ask for our BACK PAY. We only want to make sure that from now on WE, THE PEOPLE, get what we earn.

We single-taxers have been accused of working for land nationalization, for the abolition of private property in land. Nothing could be farther from the truth. We are going to make land ownership safe, sure and profitable. Ours is more than a land reform. It is a reform of TAXATION. We propose to alter the INCIDENCE of the most sovereign of all the powers of the people, the power of the Government to put its hand in your pocket and mine and take a portion of our cash—we propose so to alter that power that the Government will stop taking your money and mine and TAKE ITS OWN—quit drawing OUR WAGES and collect what belongs to it. Here is the "nigger in the woodpile" that has been making a mockery of our progress and defeating the hopes of civilization—here it is, as we single-taxers see it: We, the people, have

been earning good wages, but not collecting them. Others have been picking up the general pay envelope and luxuriating in the enormous wealth they did not earn, but which we did. And then we, the people, have had to sacrifice our individual wages to make up our general loss. Thus in every land the nether millstone of so-called landlordism and the upper millstone of taxation have ground the people to powder between them. We propose a major operation of readjustment among the three basic economic factors by means of the one sovereign power of taxation so that every man shall get his own wages and WE, the people, shall also get ours. We propose that labor shall have what labor earns in wages, that capital shall have what capital earns in interest, profits, what the old economists called wages of superintendence, and all the rest.

And then we propose that government, which is all of us working together, shall have what it makes, viz., the increment of value which accrues to land as civilization grows. Government collects its wages by means of taxation—and the value of its earnings may be mathematically determined by appraising the surface, or site, value of land—all land—land in cities, farm land, mineral and timber land, water power and every form of natural resources out of which man derives his being and the raw material for his industries.

And by this means we shall also reaffirm and make actual the old, sure and righteous doctrine that the earth is the gift of the Lord to all, that it belongs in usufruct to the living, that the ownership of all or any part of it for the purpose of monopoly and speculation is a hateful abuse of the right of property, and that the welfare of individuals and of states depends upon this natural and inalienable right being always kept free and clear of every sort of injustice.

The door of opportunity is the door that opens before every man straight into the boundless storeroom of mother earth. We want to be free men in a free world.

We can achieve this whole of liberty without any change in our laws of property, without doing any injustice to anybody, without revolution or violence, by the simple device of taxation—abolish all taxes on improvements and place one, single, tax upon the surface or site value of land irrespective of improvements. The National Single Tax League is composed of men and women who believe in the single tax. They are giving money to have the single tax preached and explained to and urged upon the American people. They wish to have it adopted and become the law of the land.

HOW DEMOCRACY WORKS

If I could give a dollar and have this accomplished I would do it and have done with it. So would you. But no man can do it alone. And here comes another phase of our sovereign democracy—the democracy we are fighting to safeguard for the world.

Democracy means that you and I must learn how to work together for those things which concern us all. We, therefore, put our dollars together and appoint somebody to direct the concentrated energies of our joint contributions. You have asked me to do that for you.

I suppose there are hundreds of thousands of single-taxers in the country and millions of people ready to join with us just as soon as they know what we are up to. The General Manager must try to get these people all together for this great work of building a new world. My job, then, is:

(a) To persuade people to join the National League.

(b) To get you to supply the money to work with.

(c) To find writers and speakers to tell our plans with eloquence and power.

(d) To organize educational campaigns in cities and states that will prepare the way for political action: for, in our view, politics is the people's business. I cannot do anything unless the single-taxers of the country really want me to.

And, of course, I am helpless unless you will subscribe the money for me to work with.

Every business undertaking is, first of all, a question of capital. Before you can manufacture soap, you must have a plant. Then you must have advertising and salesmen.

As General Manager for the League, I would like to try out my idea of selling our reform to the public.

The first thing I would like to do is to get into the newspapers. I believe I can sell Single Tax through the newspapers to hundreds of thousands of the people. That is to say, I believe we can sell our message as our writers and speakers utter it.

The next thing I would like to do is to start out at least ten of our best speakers. Here is the way I would do that: I would have a speakers' bureau, with a capable man to handle it. I would have our speakers get together and hold a sort of convention for a week or two. I would have them agree upon a line of argument and rehearse it among themselves until they were proficient.

Then I would have dates arranged in regular order, all up and down the country, and newspaper advertising to make sure they drew good audiences to speak to. I would have every speaker appeal to his audience for a collection and for subscriptions to this BULLETIN and for sales of our literature. The

speaker who could not get his expenses out of an audience of one to five hundred people would not be good enough.

There is one other plan that I would like to try out. I would like to have organizers and money-raisers to work all over the country districts. I will undertake to organize branch leagues in cities and states, build up our membership very largely, and raise money for the local and state leagues and the National League jointly, so that we shall have ample funds to carry on political campaigns in many states and cities, and help to provide an effective journalism for our movement in the several parts of the country—that is, if you want these things done and will join together to accomplish them. I am wondering if the single-taxers of the country can be persuaded to try such a business proposition.

But here is the trouble—we never know at any one time how much you are going to give. The League subscriptions never come in as a working capital. They drift in as donations—and that is just the opposite of good business.

It is for that reason I have been arguing in my Aro for a fund of \$300,000 to be handled as a business capital and directed like any other business. That is the way to do if we really mean business.

When you cipher it down to brass tacks, reform is good business or it has no business to be at all. It should not take so much begging to get funds to work with. To get the single tax understood and adopted by the American people is a great undertaking and greatly worth while.

I have accepted this job as General Manager of the National League in good earnest. There is no pay attached to it. I am ready to work for you and give you the best that

is in me. If you are not going to make it your job, I shall soon fall. If you mean business, as I mean business, come along with the capital to do things with and give me a trial.

WHAT WE ARE FIGHTING FOR

Just a word to each single-taxer. We are living in "a grand, an awful time." You and I have looked upon one of the master scenes of human history. I am not only referring to the war *per se*, but to that marvelous spirit which has suddenly engulfed the civilized world as with a kind of sacred atmosphere of set and holy purpose. We may think what we will of the war, and we may discount all this impulse to sacrifice by reflecting that the draft has compelled this nation-wide service. But even then, when we look upon the spirit of this American people today, and count the total of its willing and enthusiastic givings of money, life and all that the world holds dear, and all for an impalpable world-ideal which goes by the name of democracy, I am sure that the voice of the scoffer grows dumb and every normal heart swells with a great emotion of pride and rejoicing.

Look at that American youth in the trench, and look at the mother here at home, and the father, as they gaze out across half the world and keep daily watch for some word from across the seas; then look at our twenty million men and women who are giving their wealth for "liberty loans;" and then cast an appraising eye upon that inward spirit of preparation which has nerved our millions to do these things—and then ask yourself this question, "To What End?"

And, for answer I refer you to the multitudinous voice of the times as it arises from every class of the people. "Win the War for Freedom," cries American Labor. "Make Ready for

PATRIOTISM A DUTY

It seems to me that the logic of the situation holds a great commitment for the soul of this nation as well as for its hands and feet and its material resources of money and muscle. You and I, readers, have a spiritual task as well as a task of physical force and might. The same duty that puts a gun in our hands, and the courage to meet an enemy in our hearts, and the resolution to give and suffer and endure to the end, also takes hold upon our brains and makes it an act of the highest patriotism to do some THINKING and to give ourselves whole-heartedly to some reconstructive aspiration and planning so that this shall be a new world in deed as well as in word.

So I am not trying to find how much I hate what other men are doing, or how much I differ with other people, or how peevish and obdurate, and non-conformist I can be. I am trying to find how much I can love, and how near I can get to this great moving passion of the people, and how far I can come into conformity with this common world-struggle toward democracy.

The upshot of it all is this: You and I and every American man and woman have a sacred duty now, this very moment, to begin to THINK and PLAN and inwardly RESOLVE and PERSONALLY DEDICATE ourselves to the BUSINESS of making this a better world. Our hearts, our brains, our dollars, all that we have and are, belong to this work. To be a slacker on the invisible battlefield of high purpose and vision and dedicated resolve is to be as recreant as to be a slacker in the outward material work and sacrifices which are necessary to win the war.

We single-taxers are not a little, queer bunch flocking to ourselves in some wayside nook of radical, quixotic reform. We are men and women of America, citizens and pa-

a New World," cries President Wilson. "We Must Make the World a Decent Place to Live In," thunders Mr. Roosevelt. "Toward a New World," becomes the slogan of British Labor in its recent remarkable manifesto.

A new world! A decent world! A better world than we have ever had before! That is the moving force behind this great war. No matter what sinister and concealed purposes may lie coiled in the diplomatic and oligarchic and autocratic private intentions of the few, either in Junker Germany or anywhere else, the war in the great open sweep and universal appeal of it is to the conscience and aspiration of mankind, it is a war to make the world safe for democracy, a war against war, a war to rip some old villainies out of the earth and to bring in the day of the people, the day of a broader, saner, riper general intelligence and the rule of all the people, by all the people, for all the people. And that way lies the future progress of the human race.

Now it must be obvious that this great revived spirit of progressive and regenerative democracy is a tree of more than one branch. Its fruit is not all measured by young men with guns bound for France. It is not all measured by older men giving money to support the soldiers in the trench. It is not measured by the workingmen who dig and grow and build to support our armies and navies.

I have been applying the test to myself in these latter days. I cannot go to France to fight. I cannot go into the shipyard and build ships. There must be other workers besides munition workers. What should I be doing to keep pace with the millions who are making these heavy sacrifices? What should all of us be doing aside from the immediate material work of the war?

triot, working side by side with all other patriotic citizens for those things which will bring triumph to our common Americanism. We are marching along the straight road of American democracy. We want the same kind of freedom we have always had, only a little more of it. We want the same kind of government we fought to establish at the outset, only bettered and more efficient. Our principle is the old, original, tried and sound principle of democratic liberty. All we are after is the reasonable progress which that liberty guarantees. We want to make the world safe for democracy—and we want to make democracy safe for the world.

Now let us pitch in and make valid and powerful in that new world which is in the making the sound principle that the sovereign power of taxation should be applied to the value of land to equalize opportunity, throw the rich resources of our earth open to the use of all the people, stimulate industry, promote individual and national prosperity, and give to all of us that safety and security of fortune upon which rests the welfare of the whole body of society.

A GOOD OLD-FASHIONED REFORM

It seems to me that the time has come and that we have the necessary issue to inaugurate a good, old-fashioned American reform which shall stand for patriotic Americanism, for all those familiar truths which have given us such a marvelous ascendancy among the nations of the earth as the foremost exponent of democracy, of the freedom of the individual and the liberty of states, and of that generous spirit of nationality which has made

us the refuge and the hope of the oppressed of all the other peoples of the world.

Our reform has to do with the deep things of the spirit as well as the pragmatic affairs of daily life and business. We are able to set forth a scheme for the administration of the great powers of government in such a way that manufactures and business and all the concerns of a practical and trading people are stimulated, while at the same time the doors of opportunity are thrown wide to every man, woman and child, no matter how poor, undistinguished and inconsequential, to strive hopefully for that measure of success which the character and ability of each deserves. We have no quarrel with Big Business, no class hostility to the ways of the man of genius and force, no depressing philosophy, either economic or political, which arrays any class against the common aspirations of the people, or which could possibly array them against it.

And over all we have that which is the greatest need of all peoples at this hour, viz., a freshened and fortified faith in the rightness of the universe in which we find ourselves, a deeper reverence for the laws of our being, a heightened respect for the rights of other men and of other nations, and a firm confidence that under intelligent and just laws human life may, and was intended to, become a source of infinite happiness to all the children of men.

In short, we have the principle and the opportunity to do the very highest possible service for our country, to give it hope, to reinspire it with the old patriotism, to spread among the people a democratic faith which will renew the old incentives to good citizenship, and offer to all who toil, to rich and poor alike, the just and reasonable rewards which should crown all honest effort and every worthy ambition.

POLITICAL NEWS

William A. Black, Secretary of the Texas State Single Tax League, has received the Democratic nomination for the Legislature in San Antonio. The nomination is equivalent to election and ensures the presence of a militant single-taxer in the next Assembly.

By a plurality of 24,000 over the next highest candidate, J. B. A. Robertson was nominated for Governor of Oklahoma at the Democratic primary. If elected, as there is good reason to believe he will be, the State will have for the first time in its history a real democratic executive. As one of the most landlord-ridden States in the Union, Oklahoma badly needs a single-taxer at the head of affairs, and this it will get when Mr. Robertson becomes governor.

Another single-taxer who has won out against strong plutocratic opposition is Judge A. B. Pittmann, of Memphis, who was re-nominated, after a bitter fight, by a vote of three to one.

Notice to AREO Subscribers

Since I have undertaken the management of the National League it is necessary that I should concentrate and not scatter my fire. Furthermore, I have no desire to promote a purely individual magazine and would rather help to make the BULLETIN a worthy exponent of our principles and a useful adjunct of the League. I will not, therefore, continue the *Areo* for the present; but I will send the BULLETIN to all my *Areo* subscribers for the time they have paid for.

I think you will like the BULLETIN better than the *Areo*; and I shall try to get our best writers to contribute so that you will get more for your money than I could give you.

There is another reason: The government is using every effort to keep down the consumption of white paper and printers are using only as much as seems necessary, and cannot get more. There is no good reason, under the circumstances, why I should try to run the BULLETIN for the League and another magazine on my own hook for the same purpose.

As to the PLAN I have been advocating in the *Areo*, I will communicate with all the subscribers to that in the near future by letter.

ROBT. D. TOWNE, 56 East Johnson St., Philadelphia.

Ready for Business

BULLETIN subscribers are not merely readers of this little magazine. They are believers in the principles it stands for and wish to see them advanced.

¶ The Bulletin, therefore, is YOUR business. YOU are its AGENT and REPRESENTATIVE in your city or town.

¶ Viewed in that light the Bulletin has ten thousand agents, solicitors and canvassers—a bigger force than money could hire—bigger than the crew that works for Standard Oil—greater than the selling force of any business house in the United States.

¶ With such a SELLING FORCE behind it this little journal will cut ice—if our SALESMEN and SALES-WOMEN are on the job:

¶ EVERY SUBSCRIBER, EVERY READER, OF THIS NUMBER COULD GET ONE NEW SUBSCRIBER THIS VERY DAY AND SEND US ONE DOLLAR BEFORE NIGHT—if he or she went at it in dead earnest, as a matter of business. Just try it and see.

¶ Subscription \$1.00 a year including membership in the League!

¶ Make all checks payable to

The National Single Tax League

Headquarters, 56 E. Johnson St.

Philadelphia

224

XI

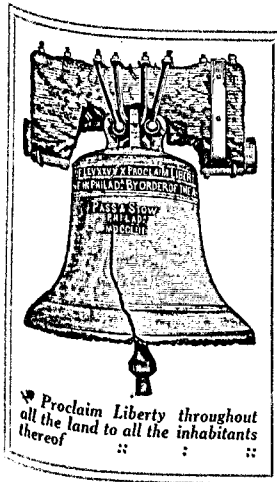
NOVEMBER 1918

The Bulletin

Think out new ways to deal with old problems. Don't always be thinking of getting back to where you were before the war. Get a real new world.

—David Lloyd George

A LITTLE Journal of good politics and good business—Dedicated to the American Ideal of Democracy and advocating the application of the Sovereign Power of Taxation to the site-value of land to promote individual and national prosperity



Proclaim Liberty throughout all the land to all the inhabitants thereof

LIBRARY OF THE UNIVERSITY OF WISCONSIN

PUBLISHED Monthly by The National Single Tax League as a contribution toward the new world we are hoping for after the war
Mailed at ten cents a copy and One Dollar a Year

A LIBERTY BUNDLE

If it is worth while to BUY A BOND, it is worth while to BUY A BOOK now and then—a worth-while book that will open your eyes and open your mind.

We feed upon the thoughts of other men and women. We are never sure of our own thoughts until we see them mirrored in other minds. That is the wonderful thing about democracy—the democracy of truth. Truth never comes along a lonely road. It comes along the highway of many minds.

If you want to be a knowing man, READ A BOOK.

If you want to be a man of power, Read a Book.

If you are sure, and want to be sure that you are sure, read a book.

The National League has a quantity of literature, books, pamphlets, leaflets—all of them earnest, enlightening, helpful.

We have assorted these into packages, LIBERTY BUNDLES, every package worth real money; and to every subscriber who sends us ONE DOLLAR for the Bulletin, we will send one of these LIBERTY BUNDLES, for personal reading, or for distribution.

In the lot are such works as "Back to the Land" by the Bishop of Meath, Bengough's Primer, Shearman's "Natural Taxation," Verinder's "My Neighbor's Landmark," books and pamphlets by Henry George, and upwards of 200 other selections. We cannot classify them more definitely, because constant demand is weeding them out all the time. But we will make your LIBERTY BUNDLE a satisfying premium with your subscription.

ONE DOLLAR, check, Money Order
or currency.

The Bulletin,

56 East Johnson Street, Philadelphia, Pa.

The Bulletin

Published by the National Single Tax League of the United States at its Headquarters, 56 East Johnson Street, Philadelphia, Pa.
Lewis Jerome Johnson, *President*; Harry H. Willock, *Treasurer*; Robert D. Towne, *General Manager*.

Entered as second class matter at the Post Office at Philadelphia, under the Act of March 3, 1879.

Vol. II

NOVEMBER, 1918

No. 10

CATCHING UP WITH THE PROPHETS

Eighth Century B. C.

And many nations shall come and say, Come and let us go up to the mountain of the Lord. . . . and he will teach us of his ways and we will walk in his paths. . . . And he shall judge among many people and rebuke strong nations afar off; and they shall beat their swords into ploughshares and their spears into pruninghooks: nation shall not lift up a sword against nation, neither shall they learn war any more. But they shall sit every man under his vine and under his fig tree, and none shall make them afraid; for the mouth of the Lord of hosts hath spoken it.

—MICAH OF EPHRAIM.

1842

Men, my brothers; men, the workers; ever reaping something new;
That which they have done but earnest of the things that they shall do;
For I dipt into the future far as human eye can see,
Saw the vision of the world and all the wonder that would be;
Saw the heavens fill with commerce, argosies of magic sails,
Pilots of the purple twilight, dropping down with costly bales;
Heard the heavens fill with shouting, and there rained a ghastly dew
From the nations' airy navies grappling in the central blue;
Far along the world-wide whisper of the south wind rushing warm,
With the standards of the people plunging through the thunder-storm;
Till the war-drum throbbed no longer, and the battle flags were furled
In the Parliament of man, the Federation of the world.
There the common sense of most shall hold a fretful realm in awe,
And the kindly earth shall slumber, lapt in universal law.

* * * * *

Yet I doubt not through the ages one increasing purpose runs,
And the thoughts of men are widened with the process of the suns.

—ALFRED TENNYSON.

THE DAWNING OF A WORLD PEACE

As this number of the BULLETIN goes to press the news is flashed across the seas that the war is over. No message like it has ever before gone out to the human race; for

there has never been a war like this before and there has never been a peace brought about by such an alliance of peoples and with such positive pledges of pacific intention.

When we see how these four years have witnessed the collapse of autocracy in all those great nations which have seemed to be its impregnable seat in the modern world; and when we mark how the democratic tradition has suddenly become the possession of all the nations of the earth; how can we fail to be impressed with the thrilling and providential opportunity which is now opened to this American people?

RECONSTRUCTION AFTER THE WAR

It would be hard to overstate the anxiety which is felt the world over about the work of reconstruction after the war. There is a British Ministry of Reconstruction at work in England; French statesmanship is busy with the same problems; and every newspaper brings reports of this or that association or convention of business interests in our own country which have taken up the question.

In Congress, Democratic Senator Overman and Republican Senator Weeks have offered bills looking to the same end. The Democrat wants the President to appoint a Board or Commission to study the problems and make recommendations to Congress. The Republican is afraid the President has been given too much power already, and wants Congress to choose twelve of its own membership to do the work.

Here is a brief summary of the problems as Senator Weeks sees them:

1. Problems affecting labor, including unemployment after the war; utilization of discharged soldiers and sailors in civil employment; conciliation and arbitration in labor dis-

The voice of America has gone out to the ends of the earth. It has helped to raise the emblem of justice and right to a higher point than it has ever reached before. Shall we not take the lesson home to our hearts and strive with all our might to set a still more glorious example by quitting every form of injustice by which men and women and little children are robbed of the most precious gifts of life?

putes; relations of male and female workers; permanent employment agencies; requirements of labor after the war in agriculture and industry; distribution of labor, and employment of surplus labor on public works suspended during the war.

2. Problems affecting capital and credit, including trusts and combinations; government loans to private enterprises, and federal supervision of capital issues.

3. Problems affecting public utilities, including establishment of a permanent railroad policy and the place of the Interstate Commerce Commission in it; communication by wire.

4. Problems relating to demobilization of military and industrial war resources, including disposal of surplus government supplies and stores at home and abroad; conversion of munitions industries into those of peace; demobilization of army and navy and disposition of the men; demobilization of war workers in civil life.

5. Problems affecting foreign trade, including development of new markets; combinations to increase foreign business; changes in banking

system necessary to encourage larger foreign business.

6. Problems affecting continuance of existing and establishment of new industries, including supply and control of raw materials, encouragement of new industries here, development of the public domain, tariff protection.

7. Problems related to agriculture, including advisability of continuing, after the war, price-fixing on foods; federal loans to farmers; distribution of food products; allotment of lands to soldiers and sailors and their establishment on the public domain; production and distribution of coal, gasoline and other fuels; shipping, especially as to sale, retention, or leasing of shipyards and ships; housing conditions, and disposition of houses built by the government during the war; war legislation, with reference to its repeal or continuance.

8. In general, "all matters necessarily arising during the changes from war to peace, including those that may be referred to it by Senate or House."

There are two or three things about this program which will strike the layman at once:

First, it would seem that reconstruction is all a matter of problems. Every specification is labeled "problem."

Secondly, these problems are pretty much all outside the domain of the ordinary understanding. We can pick out a word here and there which conveys an instant meaning, but in the context it trails off into haze and mystery.

Thirdly, the business of remaking the business and prosperity of the United States to fit conditions of peace is entirely a legislative and governmental undertaking. It is a complicated business. In fact, it is a rather tremendous, arduous, hazard-

ous business; and we have got to be mighty particular about it.

And, finally, from both the senatorial prospectuses before us, it is obviously and unavoidably a Bureaucratic or Commission business. We must put the work into the hands of twelve Senators, or other twelve picked professionals, men who can see into the grindstone; and these men will have investigators, experts, legal and constitutional advisers, clerks galore; and they will have to travel extensively up and down the country to see just what's wrong with it; they will have to amass a wonderful heap of facts—"Facts, Sir. Stick to facts. What this country needs is facts," as Tom Gradgrind well and truly said—facts which will require, perhaps, fifty volumes to hold and shut away so that they shall never by any possibility become known to anybody.

Reverting now to the words of common import which stand out here and there in the above summary, we discover "Labor," "Unemployment," "Agriculture," "Capital," "Railroads and Public Utilities," "Soldiers and Sailors," "Foods," and "Prices."

It may seem like an unwarrantable and belittling reflection on men who are face to face with a serious task to suggest that each and every one of these labelled classes or groups of people could do quite a stroke of reconstructing without any help from anybody, if they were just given a free hand and told to go ahead.

Labor is quite a reconstructive force without any congressional or bureaucratic superintendance—even without preliminary study by the experts of a commission. Agriculture is a tolerably sturdy reconstructor. Capital is endowed with some first-rate powers of leadership, if you give it a free field. Those soldiers and sailors have shown what reconstructors they are.

In short, it may be possible that every man, woman and child in America could take care of one full share of the business of reconstruction, and thus in the aggregate turn out a finished and satisfactory job in short order—if—and it ought to be a capital IF—the Congressional Constructors would get out of the road, or take a few formidable boulders out of the road, and let the free energies of the people tackle the enterprise.

In all the problems assembled by the Weeks program there are two problems conspicuous by their absence. The word "land" is not mentioned, except once in an accidental way; and the word "taxation" is not mentioned at all. We had supposed that taxation was becoming one of our very greatest problems.

Now, there is no use in pretending that land and taxation have no important place in the business of reconstruction; and not to know that they are "problems" is, one would think, an almost patent disqualification for leadership in such a great undertaking.

And by what the Weeks program omits and what it includes we may judge with full accuracy of the dominant characteristics of all the reconstructive planning and purposes of our congressional statesmanship. The inclusions may all be summed up in the word with which each paragraph of the above summary begins, viz.: "PROBLEMS." Problems to the right of us, problems to the left of us, problems everywhere in a problem-infested complex of social, industrial, commercial and legislative mystery.

Now it is the habit of the human mind to see mystery in things it does not understand, and to be appalled by "problems" in the absence of clear knowledge. Reconstruction is a

problem to that economic childishness which sees no natural laws running through the industrial life of the world; which sees such and such a mass of labor and wonders how Congress can force a way for it to employment; which sees so much capital and immediately thinks of the necessity of some legislative expedient to put it to work; which sees so much bare land lying idle and can think of no normal impulse in agriculture or industry to proceed to use it; which, in a word, has substituted a purely legislative and political impetus and direction for all the free energies and personal initiative of a people.

What the Weeks program omits is any and all recognition of the fundamental relation of taxation to the land question, and of both to the whole business of reconstruction. Hence we shall be deluged with a mass of trifling speculation on mere accidental features of industry, the country will be dazed with the exploits, investigations and interferences of a multitude of bureaucratic expeditionary forces in the unexplored regions of economics, and meanwhile the upper millstone of a stupid and disabling system of taxation of industry, and the nether millstone of an oppressive tax-exemption of land values, making land costly, will grind on and on.

Thus we are in imminent danger of seeing the hopes raised by the war slowly fade away in disillusionment; and the new world our great and wise men predicted with such unctious and eloquence will presently turn up the same old world it has always been, with the same old recurrent "hard times," "panics," "unemployment," conflicts of "labor and capital," "bread-lines" and all the

A BIT OF McADOO PHILOSOPHY

Mr. William G. McAdoo, Secretary of the Treasury, and sometimes facetiously called the Crown Prince of the Wilson Administration, has scored so heavily upon popular favor by a career little short of marvelous in great things well done that an attempt in criticism against his renown may seem like impertinent caviling; and yet that potent and potential personality may have at least its single flaw.

At the opening of the Fourth Liberty Loan campaign in New York, Mr. McAdoo submitted this bit of philosophical comment to his great audience:

"It is not to be expected that the present degree of prosperity will continue after the return of peace."

The statement gains immensely in lucidity by being brief, and that same brevity also makes it impressive, not to say appalling. A very little reflection permits of its amplification into something like a Schopenhauerian pessimism. For example:

- (a) War makes prosperity.
- (b) The return to peace brings the end of prosperity.
- (c) When millions of men turn to killing each other, those who are left become better off.
- (d) But they only stay better off while the slaughter goes on. When the killing ceases and they go back to work, all hands must get along with less.
- (e) This is due to the fact that the more there are at work, and the more they produce, the less there is for each.
- (f) And all of this roots down to a bottom fact, viz., there are too many people in the world. When half of them quit productive employment and let the other half work

harder to feed both themselves and those who have gone to the battlefields, then there is naturally more for all, better wages for those who work, etc.

(g) And it all ciphers down to this, that this is a bad world, a world where the employment of all the people in the industries of peace means more or less straitened times; but a world where a few years of destructive war now and then spruces things up and makes everybody better off—until peace slows things down and makes another war, if not desirable, at least endurable.

That Mr. McAdoo thinks of war and prosperity and peace in this way is not strange, however, since you will find the same belief in ninety-nine men out of every hundred men you meet.

We all know the war has brought a great revival of prosperity. Every workingman knows he is getting better wages. Every man, woman and child knows it has been easier to get work. Those who were getting rich before the war have gotten rich at a faster rate than ever. The rising prices have, in some measure, offset the prevailing prosperity; but, as to them, the old argument of the high tariff days has eased the situation, viz., it is better to get high wages and pay high prices than to have low prices and have no wages at all, or only very small wages.

And now that the end of the war is in sight the belief is equally prevalent that our prosperity is over, that things will have to settle down to the old humdrum. The workingman is fearful of the days when the first announcement of a wage cut must be made. Some there are who are saying privately, and with a good deal of heat, "Just wait until the war is over, and then watch the wages of these labor profiteers tumble!" The

manufacturer who has produced goods under war conditions is mighty anxious not to have any stocks ahead to be auctioned off under peace conditions. In other words, everybody expects lower prices, lower wages and a slower market as the inevitable result of the return to peace.

We are not arguing upon the McAdoo philosophy, or upon the prevalent beliefs which it summarizes. We only wish to suggest that in many ways it reduces down to absurdity. For example, suppose a man were to say: "I am having a spell of very good times just now. My eldest daughter is sick, my youngest son is at the point of death, my oldest boy is away from home, I have to work twice as hard as I ever

BUILDING THE NEXT BUSINESS PANIC

That wars are followed by business panics is not only a historic fact, but a very prevalent belief at this moment, with its necessary accompaniment of excessive caution, anxious foreboding and more or less distinct dread in all our business anticipations.

And the singular thing to be noted is that panics do not immediately follow wars, but come after a considerable interval. Prosperity and boom times are the first step, then a gradual slowing down, and then—the panic.

Our business and financial experts have the symptoms of approaching panics reduced to a very simple formula. They have found it sufficient to adopt the most common principle of succession as noted in our bodily experience. We cannot always be well, they say. After feeling good for a time, it is natural to have a spell of feeling bad.

In like manner, we cannot always

did in my life before, and cannot get any help. So, naturally, I am very prosperous. But if my children recover from their illness, and my boy comes home to help me with the work, I shall be grateful, but of course I cannot hope to be as prosperous as I am now."

Would that be a fair parallel to the McAdoo utterance?

Does it not seem strange that we find in the mouth of one of our leading executives, and planted deep in common experience, the idea that a world at war is of necessity a more prosperous world than a world at peace? And yet the facts stare us in the face every hour in the day. War has brought prosperity; and peace will not, cannot, maintain the same pace. But why?

have prosperity. We must take the times of depression also. And thus we have the formula: Good times, bad times. Prosperity, panic. After things get as bad as they can be, they must get better; and after they have been good, they must get bad. It's human nature, and it's business nature. It's the way the old world wags.

Now it may seem churlish, at a moment when we are bent on reconstructing after-the-war prosperity, to begin to harp on the troubles which may come later; but the fact is, in the midst of all our planning for a new world, we have already begun to build the new business panic. The newspapers all over the country are telling of the foundations that are being laid for it—telling the story with a naivete that is appalling.

Here is a sample from the Real Estate expert of the Philadelphia Ledger:

"Real estate brokers, and particu-

larly those who make a specialty of dealing in central realty, are looking forward confidently to a great revival of real estate activity after the close of the war, which now seems not far away.

"Many millions of dollars which have accumulated in the hands of large investors as a result of war activity in many lines of trade will, it is expected, be diverted at the close of the war into real estate investment in all the great cities of the country, and particularly in the cities of New York and Philadelphia, which will become the shipping centers for the vast European trade with America, which may be expected to continue in unbroken volume for years after the end of the conflict.

"The war has already caused a great impetus in the development of Philadelphia as a port. The era of peace and reconstruction which will follow will undoubtedly give a much greater impetus to the development of the Philadelphia harbors.

"The location of immense industries along the river front, both on the Pennsylvania and New Jersey sides, which have brought, it is estimated, an additional population to the city and suburbs of upward of 150,000 within two years, is not the only feature of this wartime growth.

"The Government in beginning the work of expending \$15,000,000 and probably more, on a vast system of wharves, docks and warehouses on the Delaware River below Snyder avenue, has given the development of the harbor of Philadelphia the greatest single impetus it has ever received.

"It is the first practical realization already under way and being pushed with all speed of the great plans for the development of the harbor which were adopted by the city about five years ago as an essential part of the plan for the redemption of thousands

of acres of low-lying ground below Oregon avenue.

"These vast improvements on the harbor have resulted in strenuous increase in the value of ground on the riverfront and adjacent to it. The development of Philadelphia as a port of entry and departure is bound to exercise a strong influence on real estate values throughout all the central section, and not merely on property adjacent to the riverfront which might be needed for additional warehouse facilities.

"In no part of the city at the present time is the influence of new riverfront industries on the value of adjacent ground over a large area better shown than in that large section of the Fortieth Ward lying between Woodland avenue and the river. The development of this section looked very remote previous to the location in that territory of the Hog Island shipyard.

"It is not too much to say that the Hog Island shipyard has added millions of dollars to the value of realty in the Fortieth Ward. This is proved by daily sales, and by the experience of builders and property owners in that section. A story was told last week in a real estate office of the experience of a builder who had built several rows of dwellings below Woodland avenue before the shipyard was planned. Things did not go well with him. His houses did not sell, and failure confronted him. Work on the shipyard was begun and conditions began to improve immediately.

"The Shipping Board located some houses near him, and his houses began to go like the proverbial 'hot cakes.' He closed up his operation quickly at a much higher profit than he ever expected to make, some of the corner stores on his operation, for which he would have been glad in the beginning to take \$4,000, sell-

ing as high as \$8,500. The same broker told a story of a client to whom he sold a store near Sixty-eighth and Elmwood avenue in last March for \$3,000. The owner last week refused an offer of \$5,500 for the store and is holding out for \$6,500, with what almost amounts to a certainty of obtaining \$6,000. These are isolated instances of what is occurring daily in the astonishing rise of real estate values in that territory."

And, of course, the argument of the writer is that now is the time to buy land. The implication is that if bought now it can be held for ever-growing prices in the near future. All of which means that the marking-up of land values has set in, and the increment is expected to be on a greater scale than ever before, just because this has been a greater war than we have ever had before.

Now, this is no reflection on the owner of land. He is doing what our present system of taxation compels him to do. Having land, or about to purchase land, he will crowd along with all the rest and try to get all he can for it.

But mark this incredible feature of the marking-up process, a thing which everybody knows, which every real estate operator counts upon as the life of his trade, a thing which is openly and universally confessed and yet never understood: **THE TREMENDOUS INCREASES OF LAND VALUE ARE DIRECTLY DUE TO WHAT THE GOVERNMENT IS DOING.** Fifteen million of Government money on harbor improvements—"the redemption of thousands of acres of low-lying ground below Oregon avenue." Millions of Government money spent at Hog Island—"added millions of dollars to the value of realty in the Fortieth Ward."

And so, the striving of hundreds of millions of people to recover our na-

tion and the world from the devastation of war—the expert and enterprising investment of thousands of millions of capital to rebuild the industries of the world—the eagerness and the longing of the peoples of the whole earth for a period of calm, for the return of normal business—what is to be the main effect of it all? Why, to MARK UP the price of land all over the world. The terrible first steps have already been taken in all our cities, wherever the Government has touched an acre of land with improving intent, wherever the tides of human energy have begun to turn to the employments of peace. Land values rising, rents increasing, capital outlay for sites eating up the money which should go to the work of production.

Thus the enormous power of improvement engendered out of our own business increases the price we have to pay for sites and land opportunities to do that business. The profit, however, all goes to somebody else. But in order to pay for Government initiative and public improvement, **ON TOP OF THE INCREASING PRICE OF LAND,** you and I and every business man and every working man must subtract still another large amount out of his income to pay taxes.

And that is the way we go about it to build the next business panic. Inflation, business boom, heavy taxation for Government initiative, enormous increase of land values, a few dizzying and suddenly-acquired fortunes, and then a slackening pace, business uncertainty, loss of confidence, panic.

And this is the work to which we have now put our hands with a will and a vigor as powerful as the super-normal energy with which we have gone about making the world safe for democracy. We are determined

to have a new world, a time of great prosperity, and so we have set about the work of reconstruction; but also, that we may play true to form, we

have begun to build the next great era of social and industrial misfortune—unless we wake up in time to the error of our ways.

NATIONAL ASSOCIATION'S "MODEL TAX SYSTEM"

Single-taxers are not the only people who are working on a model tax system. A good many other people are busy framing a system of taxation to take the place of the present unwieldy and unworkable system. These other people are so situated that their "model tax system" will get first consideration at the hands of Congress, too, for they are very powerful people. They know a great deal about taxation, and their model system is framed with very definite ends.

Here is a fairly adequate summary of the new system by Leo Day Woodworth, Secretary Advisory Council of Real Estate Interests, New York, who has reviewed the Report to the National Tax Association:

"The necessary guide for improving in all States our system of taxation, stated so clearly that even the average taxpayer will truly enjoy its reading, and he will readily grasp the principles of sound and equitable means for obtaining public revenue, seems to be supplied in the forthcoming preliminary report of the committee appointed by the National Tax Association to prepare a plan of a model system of State and local taxation. Prof. C. J. Bullock, the State commissioners and others on his committee are to be commended for brushing away both cobwebs and non-essentials, and for showing that taxation is not such an intricate and complicated puzzle as we have been led to believe. Here are a few of the high spots which should lead to a desire for the entire report:

"The fundamental purpose of taxation is to provide revenue—raised equally, certainly, conveniently and economically as possible. Any other possible purposes of State and local taxation must await nearer approach than now exists to these underlying considerations. Also, any proposed system must (a) yield the large revenues now needed, (b) be practicable under ordinary administrative conditions, (c) be adapted to our Federal system of government, (d) respect constitutional limitations, (e) represent general consensus of opinion and (f) propose measures not foreign to American experience and ideas.

"American tax laws are found to reveal three fundamental principles: (1) Every person having taxable ability should pay some sort of direct personal tax for the Government under which he is domiciled; (2) tangible property, by whomsoever owned, should be taxed where located for the Government giving protection, benefits and services; (3) business carried on for profit in any locality should be taxed for the benefits under that Government. The last mentioned is less frequently exemplified than the two former principles, which are general.

"The committee favors reaching personal taxable ability by a personal income tax in preference to either the poll tax, the levy upon net fortune (the European net property tax) or the presumptive income tax, which is determined according to rent paid or other like indicia. It should be collected only from persons

where domiciled (not from business concerns) on their entire income from all sources (no exemption except as required by the Federal Constitution for Federal salaries and interest on Federal bonds), income being defined as understood by the ordinary accountant, with lowest possible minimum of income and not over \$600 for single persons, \$1,200 for husband and wife, and \$200 each for not over three dependents. The rate to be the same for all kinds of income, and progressing from not less than 1 per cent. (minimum \$1) to not over 6 per cent, the latter rate applying to incomes in excess of \$5,600. Administration should be centralized in the State, and collected on individual returns (not at the source).

"The property tax should be confined to tangibles, realty and personality being classified as such for different rates, that on personality to be not over 1 per cent. The general property tax is declared 'most difficult and even impossible' to collect on personality, even if full valuation of all property is obtained. Intangibles are not to be taxed, that unjust double taxation thereby may be avoided, and also because the income therefrom is reached more effectively through the personal income tax.

"The business tax should be levied on net income derived on business within the State, at perhaps 2 per cent., but not exceeding 5 per cent., but not progressive as to higher incomes, and regardless of whether or not it is incorporated. This tax should be administered by the State, divided with localities according to legislative determination, and be in lieu of all multifarious license and other charges not intended for police work.

"Other special forms of taxation are recognized as necessary and proper, but not as pertaining to the main system here outlined. Such other taxes are on inheritances,

banks, forest lands, mines, etc. In the summary, we read in part:

"This system will satisfy every legitimate claim of any American State. It provides that all persons shall be taxed fairly and fully at their place of domicile for the personal benefits they derive from the Government. It provides that all tangible property which any State may desire to tax shall be taxed fully at its situs for the Governmental services it there receives. It eliminates the taxation of intangible property as property, because such taxation cannot be carried out without a large amount of unjust double taxation. And, finally, it provides a method by which any State which desires to tax business may do so in a fair and effective manner.

"Secondly, the combination of these taxes 'will give better results than any one tax, however levied, which is made to yield the same amount of revenue. With the best drawn law and the very best of administration, there will always be a certain amount of inequality in the operation of any tax. * * * By the mere law of probability it must happen that the inequalities arising under the three separate taxes will not all be concentrated at the same point, and that some of them will to a certain extent compensate for others."

"Thirdly, this system will bring about heavier taxation of funded (or 'unearned') incomes than unfunded (or 'earned'), without requiring the States to undertake the very difficult task of differentiating the rates of their income taxes."

At this time THE BULLETIN will make no comment upon the National Tax Association's "Model Tax System" further than this: It cannot have escaped the reader that all the tentative discussions of taxation of late have had this central core of suggestion, viz., "we must

find some way to reach the small income, the \$600 fellow. There are more of him than anybody else. No man is too poor to pay a little something for the support of his Government."

Now, as a matter of fact, that is entirely correct in principle. Every adult citizen of the United States should pay his just proportion of the public expense; and he should pay it

TAXATION RUNNING AMUCK

The humorist is not slow to see the possibilities in the new eight billion revenue measure which has been slowly forged into shape by the congressional experts. Here is the way one newspaper visualized the effort:

TAXES ON MURDER, MUSIC AND MIDNIGHT

New Revenue Bill Hits Handorgans,
Brass Knuckles, Silk Stockings,
and Roof Gardens

BUT IT'S WORSE IN GERMANY

Of course everyone knows that war isn't peace. But nobody thought war would busy itself about the lowly handorgan.

You know what the house and senate committees did, between 'em, the other day? Put a quaver in the handorgan to the tune of a 5 per cent tax. Yes, sir! That's what the new war revenue bill means, among other things.

It means, also, a 100 per cent. tax—the highest in the new bill—on dirks, bowie knives, daggers, stiletos, brass knuckles, and some of the other little knick-knacks which

in such a way that he is aware of the exact amount and feels his personal obligation to that extent. And operating on this correct principle the common man will presently find himself the victim of the most fraudulent system of taxation so far imposed upon a patient and bewildered people—"if he don't watch out."

And yet the National Tax Association's program shows progress.

make civilian life less tame than it might conceivably be.

Music boxes, as well as murder, come within the scope of the legislation. The lowly music-box, grinding out its contribution to the joy of life, does so at five per cent. more than usual. Likewise the piano and every other musical organ except the pipe-organ. Talking machines and records are not exempt.

Moreover, the new tax has landed on theater tickets with a dull thud. Those that cost 50 cents or less get taxed 10 per cent. instead of 5. For those that cost over 50 cents there is a neat little tax of 50 per cent. of the amount charged. This tax applies also (alas) to dead-head tickets. There's a 50 per cent. tax on ticket scalpers, too, tra la! Holders of season box seats pay 20 per cent., and anyone who buys admission to a roof garden gets taxed 2 cents on each ten cents or fraction thereof. A tax on music, murder and midnights is some tax!

Nor does it stop at murder, or with midnight. It goes on, and on, to such lengths as pajamas and chewing gum. Upon the latter there is a tax of 4 per cent., which makes it chew a trifle less easily. And upon pajamas—male or female—costing over \$5 a pair, and on nightgowns costing over \$5 each, or any underwear costing

over \$5, the tax does not omit to swoop. Men are taxed for any shirt that costs more than \$3 or any silk stockings that cost more than \$1. And women are taxed on silk stockings costing over \$2.

On automobiles and motorcycles the tax is 5 per cent. It is the same

on tires and other accessories. Liv-
eries, riding habits, sporting clothes,
suitcases, trunks, handbags over \$5
in cost, umbrellas, fans—the new
revenue bill omits nothing. And the
big consolation is that if things are
taxed a little here, they're taxed a
whale of a lot more in Hunland.

WAR ON SKEETERS HELPS LANDLORDISM

The singular power of our present system of land-ownership, based on tax exemptions, to appropriate the entire value of improvements effected by the Government through the expenditures of the people's money is illustrated by the following story, reprinted exactly as published by the Philadelphia *North American*:

"Land worth \$10,000,000 to the State has been reclaimed through the war on mosquitoes at Hog Island. The thousand acres of swamp land have been drained as part of the campaign against the pest, in some places by ditches, which drew away the surface water, and in other places by dikes and pumps.

"The fight, which has been waged all summer, has been a success, and the next lot of mosquitoes, expected in two weeks, will never have a chance for their lives. One hundred and twenty miles of ditches and channels have been dug in the fight.

"Into these trenches 55,000 gallons of oil have been sprayed or poured to suffocate the foe of night work at the shipyards.

"It is likely that an act placing a part of the expense of the work on the property owners benefited by the work will be passed by the legislature. The legislation will probably be made retroactive, as the work was done as an emergency measure, undertaken under the police power of the Commonwealth. An arrangement of long-term liens against the properties will probably be adopted."

The newspaper has made one erroneous statement, and entirely overlooked a fact which would have made the article useful in the highest degree; while the tentative manner in which it stated a principle so obvious as that the owners of this land should pay for the improvement rendered by the Government shows how little the real principles of land-ownership and taxation have as yet taken hold of the public mind.

The erroneous statement is: "Land worth \$10,000,000 to the State." Since the State did the cleansing and healing work to the marsh lands, it would be entirely natural to speak of the profit inuring to the State. But not so. The \$10,000,000 of value, accomplished by the services of the State, went into private pockets, or will go there.

The fact overlooked is this: All land value is of a piece with this. It is the service of the Government (which is all the people) paid for by the people's money (taxes) which makes land valuable. That is the way great fortunes are made in land speculation and monopoly ownership. The Government, by the expenditure of the people's cash, makes land valuable; private owners pocket the entire benefit, while the people who pay the benefit to the land-owner have to further burden themselves by taxation to pay the cost of the improvement!

And, finally, the newspaper feels

that it can only state tentatively and with due diffidence that the private owners may possibly be called upon to pay A PART OF THE COST of an improvement from which they, ac-

ording to the newspaper, will reap TEN MILLION DOLLARS. And even to get this partial return, the people will have to have a new law passed by the legislature!

PRIVILEGE TOLLS ON THE GRAVE

Nowhere is land monopoly more offensive than in the cemeteries of our dead. During the recent terrible "flu" epidemic many harrowing cases of want came to light; but in none with more pitiable incidents than in the case of those who, their homes suddenly invaded by the disease, were caught unprepared for the burial of their dead.

Here is the account of one case, just as it was reported in the Philadelphia *North American*:

"Compelled to dig his wife's grave on account of lack of laborers, Andrew Montroy, 1250 North Hope street, now is unable to bury her because he cannot raise the money to pay the \$15 'fees' demanded by cemetery officials for the privilege of opening the ground.

"Montroy is a railroad man and works hard for his living. He spent all his savings in purchasing a \$150 coffin for his wife, and what little funds he has left he has to spend for food for himself and three motherless children, the youngest a baby 14 months old. Montroy tells his story:

"Ella was a good little girl; she nursed the baby and the other two children through an attack of the influenza, and then she died. The baby's name is Girard; the next oldest is Vincent, 5, and the oldest is Andrew, 12.

"Yes, she died last Monday. Tuesday I succeeded in obtaining the services of an undertaker and put all the money I could raise in a coffin for her. It's sitting in the parlor now, and I don't know when I'm going to bury her.

"One of the neighbors heard Ella was dead and came to me with an offer of her cemetery lot. She said she had a lot where several of her relatives lay and that there was just room enough left for Ella if I wanted to bury her there. That's in Holy Cross Cemetery.

"That made things easier, but when I came to have the grave dug I found there was nobody to dig it. It's pretty hard, but I made up my mind I'd dig the grave myself. I started in yesterday afternoon at 2 o'clock and worked until 4, but I couldn't finish. I got a man to come and help me and I had to pay him \$3.50. We worked until 11 o'clock last night, but we got the grave dug and then everything was ready.

"Then the cemetery people told me I couldn't bury Ella, even though I had dug her grave myself, until I paid them \$15 for the privilege of opening the ground. I've got the deeds to the lot and everything that my neighbor gave me, but I'm up against it now. I haven't got \$15. And there sits the coffin at home with the children waiting for me."

WOMAN AND THE WAGE QUESTION

The ordinary woman is fairly inarticulate on such an abstruse economic subject as wages; but she is not inarticulate on the concrete eco-

nomic purchasing power of wages. The following letter appeared in a metropolitan newspaper the other day. Perhaps it teaches nothing at

all—and then again maybe it does. The letter was addressed to the editor:

"I have written to you before about the police and firemen because you used to boost them in your paper at every opportunity.

"I am a fireman's wife and am more than disgusted at the treatment the firemen are getting. They had their hours of work shortened, but why shouldn't they have them shortened?

"The cost of living has been going up for a number of years, and the firemen's salary has gone up only sixteen cents on the dollar. With a family, it is next to impossible to make ends meet. We have a family of children and some of them and myself have had influenza. The youngest had pneumonia, and he and I are still in bed—have been there three weeks and with the doctor and all the extra expenses and so little to do with, it has discouraged us so much.

"My husband is a good man and deserves more for his work. The police and firemen were promised more money early this year and they are still waiting for it. Do they want all the men to leave or walk out?

"If the ones responsible for it were to be put in the same position I think they would kick quick enough, but as long as they are getting theirs, they should worry about the other fellow.

"I have written to you hoping you will put this in your paper where they will see it, or pass it on to them so they can wake up. I might feel better when I have told somebody about it.

"Excuse pencil—I have written this in bed when I have had strength enough to write, and it has taken me a few days to write it.

"FIREMAN'S WIFE.

"P. S.—I would give my name and address only for certain reasons."

FARMER AT EIGHTY STILL AT IT

Single tax must be good for both mind and body, for all over the country there are fine, buoyant, eager men and women of advanced years who were converted by Henry George, and who have never wavered since in their enthusiastic attachment to the brilliant leader and the cause he so ably advanced.

Here is Calvin B. Power. Occupation, farmer, and proud of it. Age, just turned eighty. Residence, near Fayette City, Pa. THE BULLETIN asked Mr. Power how he came to be a single-taxer. He wrote: "Forty-two years ago a young man who was helping me make hay said, 'We have no good title to land.' We stopped there in the field and had an argument. I argued that our ancestors

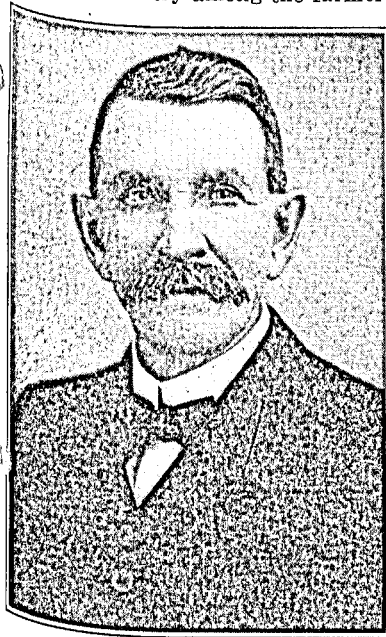
licked the Indians, cleared the land, and if that was not a good title I did not know what was.

"Fifteen years later, a banker handed me a copy of 'Protection and Free Trade.' That was at nine o'clock in the morning, twenty-seven years ago last June. I walked home and sat down and read the twenty-fifth chapter, as the banker had requested. Before I ate my dinner that day a great light had broken upon me and it has grown clearer every day I have lived since.

"After that I got 'Progress and Poverty.' Then I read everything else I could find written by the same author. I began to pester the editors with letters, and for six years the Morristown Democrat published one

from me every week. When it died I started in on the Pittsburgh papers, and for many years one or another of them published something of mine about every week.

"In 1891 the famous trio, Johnson, Simpson and McGuire, were in Congress. I asked them to send me some speeches, and they franked me many thousand, which I scattered up and down the country among the farmers



CALVIN B. POWER.

and others. And so I have been at it, in season and out, and not excepting the six weeks I was laid up with the grippe three years ago."

Calvin Power is the kind of farmer who has moved around the world a good deal and kept his eyes and ears open. One of a large family of boys, he has been hustling since he was born. He has been colliery owner,

roustabout in the West in the days of the gold-mining craze, lumberjack and owner of timber lands and water rights in Nevada and California; but first and last, mainly a farmer.

In Treasure City, Nevada, he saw corner lots go to \$5,000 and then back to nothing within a space of four years. He saw the life of the frontier in the spacious and wide-open days of the Civil War period and after. From the experiences and observations of those times he gathered the facts which made him an apt student of economics when Henry George came along to give him the interpretation of them.

Seeing the discussion of the money question in some of our Single Tax papers, he wrote to Noren's *Pittsburgh Probe* the other day a letter which throws more light on the question than many volumes of professorial English. Said he:

"Money is an idea to facilitate trade and measure wealth. That seems enough for one idea or that is all I can think of it doing.

"Free Land makes free men and women. Anyone able to work has a credit of six to ten thousand dollars. He can issue a promise to pay that is sound up to \$6,000. For LOCAL use this money is as sound as Government money backed by the nation.

"Four or five free men can co-operate and have a capital of thirty or forty thousand dollars. They could open a coal bank and run coal to market. Start a coke plant, or almost any kind of factory to manufacture some good thing. Think of every free person able to work and go at something alone or co-operate with three or six people, and not have to bother anyone about financing them in any way whatever.

"This is the difference between landless men to-day and free men. It is a big difference for good and prosperity. This definition of money is plain to me and it is a most won-

derful economy, and four-fifths of the people cannot use it on account of not being able to work at will, where and when they will. Therefore each of a nation of free people able to work inherits a property of not less than \$6,000, and those of greater ability more according to ability, and each forced to be public benefactors, for no one could invest his surplus in anything to enslave the people. No difference how greedy a man was in piling up wealth he must market it before it rots, and that makes "cats" cheaper for the public. No one could corner the earth nor anything produced that the people need.

"I am told that I harp on one idea," writes Mr. Power. "Well, it is the only idea at the base of life that will lift the human race to a

higher level mentally, morally and spiritually as well as physically. Other ideas, such as tariffs, income taxes, and all taxes on labor and its products, are frauds which develop all that is bad in human nature. Our simple Single Tax creed develops all that is best. All that is the matter with the people is their ignorance of the simple law that gives to all an equal chance at this great old earth. There is just as much prosperity for everybody as there is for anybody if you once open that rich storehouse and let all have an equal chance. Then every man and every woman could go about life in his or her own way and there would be plenty for all. The world has got to try Single Tax before any of our problems will be settled."

TAXATION HITS MILADY'S GOWNS

The taxation expert, full of the dry statistics of his trade, should welcome the emergence of his problem into regions where it will at least get the attention of others besides the gourmands of finance and sociology. And of course it is the war that has brought him this likelihood of a freshened breeze of popular interest.

Taxes! They are beginning to crawl around all over everything, like ants in the cupboard. The experts want a tax on every sale of goods of a dollar or more. Stamp taxes on checks, notes, deeds, and every piece of paper recording a transaction between man and man! It would help matters if we taxed the steps in front of houses—for they can be counted; and steps have some fairly logical relation to income and worth. Then we ought to revert to an old and reverent taxation custom, viz., a tax on windows and on the several panes thereof. And why not

a tax on paling fences? And a tax on dog kennels?

There is one subject of taxation which seems to be escaping the lynx-eyed experts; and it is one of the very best taxables in the list. Why not tax the gold in teeth? The man or woman who can afford gold in the teeth is at once a man or woman who can afford to pay the tax, who is indulging a luxury, and who in the aggregate could bring to the treasury a vast amount of revenue. And a tax on the gold in teeth could not be shirked. You can get at people's teeth. They cannot hide their filled teeth away in bank vaults, or ship them over into the next county when the assessors come around.

But the tax which is going to raise the most fuss is described (with the first instalment of the fuss) in the following newspaper clipping:

"Women's tailors and millinery firms which cater to the most exclusive and high-class trade are pro-

testing the provision in the pending revenue bill which proposes the imposition of a 20 per cent. luxury tax upon certain grades of their products.

"Among the organizations whose representatives expect to have a hearing before the Senate Finance Committee in opposition to this section of the bill at an early date are the American Importers' Fashion Association, the Eastern Millinery Association, the Millinery Chamber of Commerce, the National Garment Retailers' Association, the Merchant Society Ladies' Tailors and the Ladies' Tailors' Protective Association.

"Several of the associations have addressed to the Senate Finance Committee a circular letter, which says:

"This association desires to protest most earnestly against the so-called luxury tax of 20 per cent on women's and misses' suits, cloaks and coats retailing at over \$50 provided for by section 905 of the eight billion revenue bill, now in the hands of your committee.

"The membership is comprised of dealers handling the highest class and best made women's and misses' clothing, practically none of their garments selling as low as \$50, so that substantially every garment will be subject to the tax. Their clientele is composed of those people who have learned by experience that it is economy, and not extravagance, to buy the best material and best workmanship; that one well-made garment of good cloth will outwear several garments made of cheap materials,

thereby also saving labor and machinery at the wool and silk mills.

"We are mindful of the exigencies necessitating the raising of funds for the Government, and we realize that all business must bear its share, but we believe that this tax will defeat its very purpose. As a result of the constantly climbing cost of woolens, silks and kindred materials and the ever-increasing demands of labor, the necessary selling price of this class of merchandise has already become largely prohibitive. The further tremendous increase in price made necessary by the proposed tax will make it more so, and the 'abel "luxury" will constitute the finishing touch in making the prohibition complete.

"If we felt that this tax, though possibly spelling ruin for our business, meant gain to the Government, we might feel that protest on our part were unwarranted.

"Heretofore we have been able and glad to pay very substantial income and excess profits taxes. It is our best judgment that this tax will be so disastrous to us that any revenue collected through it will be much more than counterbalanced by a falling off in these other taxes. For this reason we feel that we are serving the Government, as well as ourselves, in entering our most emphatic protest against its adoption."

We cannot refrain from emphasizing the point in the above, viz., that a tax inevitably reduces, prohibits, or destroys the thing taxed, and so very shortly ceases to raise any revenue at all, while it drives many out of business.

RANDOM NOTES

By SAMUEL DANZIGER

The Federation of Federal Employees went on record in favor of Federal taxation of land values at

the second annual convention in Chicago on September 9. Resolutions adopted call attention to the

need of a proper solution of the land question to meet successfully the industrial problems that will arise after the war.

New York City's Tax Commissioners have begun to see some connection between land speculation and exempting of land from taxation. In a letter to Mayor Hylan, President Jacob Cantor calls attention to the amount of exempt land held vacant by religious and charitable organizations. He mentions that the practice has been defended by the claim that it is the intention of the holding corporations to put the land to religious or charitable use some time and yet some of them have been holding their land for 27 years while it has been constantly increasing in value. He recommends that legislation be secured to end this abuse. He does not yet see that the same principle applies to the partial exemption that present laws grant to privately owned land not put to its best use.

The most valuable piece of land in the United States is exempt from taxation. It is on Broadway, New York City, opposite Wall St. Part of it is occupied by Trinity Church, which happens to be one of the principle tenement house landlords in the city. The rest of it is an old cemetery in which no one has been buried for more than 50 years.

In its October Bulletin the National City Bank of New York, known as Standard Oil institution says:
"Farmers of even indifferent skill, who could make but a poor showing of profits from their farming operations, have become well off from the rise in land values."

So, according to this conservative authority, conditions in this country have become so that these farmers would be as well off if they did no work at all.

So irritated are New York landlords becoming over the agitation of the Tenants' League against too frequent increases of rent, that one of them had the executive secretary of the League, Mrs. Mary Mardfin, arrested on the charge of creating a disturbance among his tenants. According to the *New York Call* she was fined \$10 by Magistrate Simpson who told her that neither she nor her organization had a right to agitate against rents. Her attorney announced that the case would be appealed.

The cities of Buda-Pesth and Arad in Hungary will levy a land value tax of one-half per cent. beginning with January 1, 1919. The object as reported in the organ of the Danish single-taxers, *Ret of Copenhagen*, is to break land speculation and to make possible reduction of the tax on house rent.

The City Council of Johannesburg in South Africa has authorized taxes on land values equal to 2½ per cent. of assessed values.

The retirement has been announced of Surgeon General W. C. Gorgas on account of having reached the age limit of 64 years. In order that his unquestioned ability may not be entirely lost, the suggestion is offered that he be one of the commission proposed in Senator Overman's bill now pending to institute measures necessary to bring about proper economic conditions after the war. General Gorgas' knowledge on economic questions has been made clear wherever he has been called upon to superintend great operations. He holds it of prime importance that workers receive good wages and be economically free. He realizes that this can only come about through the single tax, a fact that he proclaims at every opportunity. Should the

Overman bill become a law the appointment of General Gorgas is sure to be urged by all who hope for practical results therefrom, as it is as certain to be opposed by interests longing for reestablishment of antebellum economic serfdom.

The departure of 3000 Porto Rican laborers from San Juan on October 24 to take jobs at 30 cents an hour in the United States is described by a correspondent of the *New York Evening Post*, who says that all were poorly clad and "for many it is doubtful if they had more than a few cents." This fact the *Post* refers to as evidence of a deplorable condition of affairs in Porto Rico and urges investigation by a Presidential commission. However, an investigation of Porto Rican conditions has already been made and the evidence presented published in the eleventh volume of the testimony of the Commission on Industrial Relations of which Frank P. Walsh was chairman. That investigation made clear that the cause of poverty in the island is landlordism. Some witnesses, including Mr. Martin Traviese, secretary of the executive council of the island, tried to make it appear that the cause is overpopulation. But a representative of the Free Federation of Labor produced figures showing that poverty was not relieved when from 1898 to 1912 the total wealth in Porto Rico doubled while population increased but 17 per cent. The investigation resulted in unearthing a report made to the Department of Commerce and Labor in 1905 by Dr. Walter E. Weyl in which was suggested:
"If the resources of the country be exploited more wisely and the peon himself be assured of the ownership of at least a patch of land and be taught to utilize it economically the conditions of life and labor of the

great mass of the Porto Ricans may be permanently improved."

There is also a report by Mr. George William Perkins of the Cigar Makers' International Union made in 1914, which says:

"The best of the land is owned by a few trusts. The most of the people live in huts and receive wages from thirty to fifty-two cents a day. * * * With the proper disposition of the land and the opportunity to till it in their own interests the masses would enjoy a reasonable degree of prosperity."

Porto Rico has some public lands which appeared to be in process of being squandered away. Thus one occupant is shown by the report to have 4200 acres for which he pays nothing. Others pay but a nominal rental.

Included in the report is a letter on Porto Rican conditions by an observant American traveler, Mr. F. F. Ingram, of Detroit, which confirms about all the complaints made. Yet with all these facts officially reported another commission and another investigation are being urged.

I quote from the account in the *New York Times* of October 22 of the trial before Federal Judge Clayton of five Russian citizens charged with violation of the espionage act:

"The witness kept referring to producers of wealth, and said that these producers—he called them the proletariat—should rule the United States. 'You keep talking about producers,' said Judge Clayton, 'Now may I ask you why you don't go out and do some producing? There is plenty of untilled land needing attention in this country.'"

The witness's reply was not reported. Perhaps it was too convincing to be classed among "The news that's fit to print." However, we know at least that a judge on the

Federal bench, one who is not numbered among the progressive ones, has officially called attention to the fact that there is something wrong in conditions under which idle men and untilled lands co-exist. That may not have been the thought in his mind. Yet if the witness should have been at work on some of this untilled land, as the learned judge plainly intimated, then the owners of the land must be doing wrong also when they insist on exacting tribute from workers for its use. Judge Clayton deserves credit for laying down a principle that implies condemnation of the institution of landlordism, regardless of whether he realized it.

The latest proposition from New York City's landed interests is announced in the *New York World* of October 20. It makes interesting reading. "With the close of the war," say the interests, "New York will be the world's metropolis * * * Therefore the value of doing business in this metropolis grows greater all the time, and those who take advantage of it should pay proportionately. In other words the metropolis should pay its running expenses by selling its business facilities rather than by taxing its realty. But a purely business tax is not wanted because it might drive business away." So far the argument sounds as though a single-taxer or some one who appreciates the soundness of singletax, had a hand in the matter. But having got that far the proponents throw reason and fairness to the winds and proceed to urge a tax on workers employed in New York City but living outside. This is called "taxing of outsiders for the privilege of doing business in New York." It might better be called a "tariff for the protection of New York City's highly paid landlords against the pauper

competition of the suburban landlords."

For this predatory proposition the following results are claimed.

(1) It would release New York City real estate from taxation.

(2) It would increase New York City land values \$2,000,000,000.

(3) It would enable landlords to reduce rents from 20 to 30 per cent.

No explanation is offered as to how a measure that would reduce rents would increase land values. Perhaps there is a joker in the third claim. It does not promise a reduction of rent. It only says it would enable a reduction. So if the sponsors for the scheme were candid with the public they would add a fourth argument to the effect that while it would enable landlords to reduce rents it would also enable them to collect more, as shown by increased land values, and if they failed to take advantage of the opportunity they would only pass on to their tenants a chance to sublet and squeeze out all that the traffic will bear just the same.

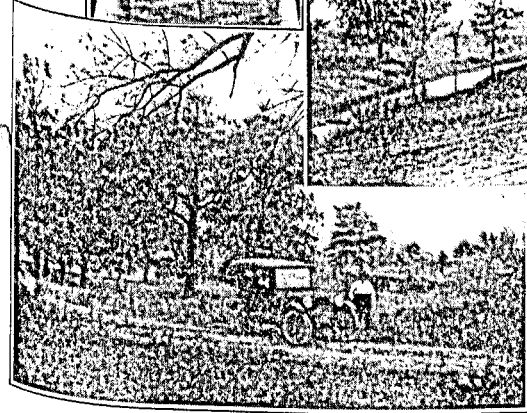
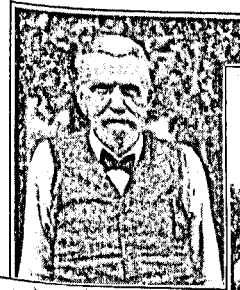
Of course the argument is sound that the city should pay its running expenses by selling its business facilities and, it may be added, all other opportunities it may have to offer. At present the landowners of New York are engaged in such sales and are pocketing the proceeds while the city is at its wits' end as to how to get more revenue without impairing the land-monopolists' income. A proper change would be abolition of that part of the tax on real estate which falls on improvements and all taxes on labor in every form. By taxing land values only the city would relieve the land owners of the task of selling the benefits which it has to offer those who live and do business within its limits. If a system is wanted to advance the general interest and not a special one that is the one that will be adopted.

CIVIL WAR VETERAN WANTS TO DONATE SIX ACRES FOR A SINGLE TAX PARK

In 1883 Henry George published the following letter in his book, "Social Problems":

"During the war I served in a Kentucky regiment in the Federal army. When the war broke out my father owned sixty slaves. I had not been back to my old Ken-

change. They say: 'How foolish it was in us to go to war for slavery. We get labor cheaper now than when we owned the slaves.' How do they get it cheaper? Why, in the shape of rents they take more of the labor of the Negro than they could under slavery, for



Views of "Single Tax," a six-acre park tract at St. Francis, Arkansas, and picture of George M. Jackson, the owner.

tucky home for years until a short time ago, when I was met by one of my father's old Negroes, who said to me: 'Mas George, you say you sot me free; but 'fore God, I'm wus off than when I belonged to your father.' The planters, on the other hand, are contented with the

then they were compelled to return him sufficient food, clothing and medical attendance to keep him well, and were compelled by conscience and public opinion, as well as by law, to keep him when he could no longer work. Now their interest and responsibility

cease when they have got all the work out of him they can." This letter was signed "George M. Jackson."

Thirty-five years have passed and George M. Jackson, hale and hearty at seventy-eight, is an enthusiastic disciple of Henry George, who has been in his grave more than twenty years; and in all the years intervening since he wrote the letter to the author of "Progress and Poverty," George M. Jackson has been on the firing line as worker and speaker for single tax.

Mr. Jackson now lives at Campbell, Mo. At St. Francis, Ark., he owns a tract of six acres of land, covered with a fine grove of trees. The land is along the Lincoln Highway where it crosses the St. Francis river into Missouri.

With a clear stream of good water flowing through it and shade trees to keep it cool in summer, Mr. Jackson's grove has become a favorite picnic grounds and gathering place for meetings, religious, political and for pleasure. Situated as it is along the inter-state highway and central to a large farm and village population, it has become very popular for such purposes.

Mr. Jackson has for some time been considering a plan by which

he might further the single tax cause; and of late he has conceived the idea that his grove can be developed into a free park and meeting ground, with Chautauqua attachments in due time, which will afford a platform for this among the other causes which are dear to his heart. He proposes to name the park "Single Tax," so that the name shall be a standing advertisement for the right principle of taxation and land-ownership.

With this project in mind Mr. Jackson has offered to donate the six-acre tract in perpetuity to the National Single Tax League, and the National Committee of the League has the offer under consideration. THE BULLETIN presents herewith two pictures of the grove, together with a picture of the donor. For thirty-five years, in St. Louis and other parts of Missouri, George M. Jackson has been an active and able advocate of the single tax. And at seventy-eight he is more enthusiastic and determined than ever to keep up the fight, and has offered to go around among the farmers of Missouri and Arkansas as a representative of the League to talk with them about the one reform which can make the great farming states truly prosperous.

TEXAS IS CALLING

By WILLIAM A. BLACK.

In April, 1915, we started on a five-year single-tax program. We have worked to schedule and are looking forward to November, 1920, to reach the goal. The next Legislature meets in January, and while solidly Democratic there are a number of aggressive single-taxers in each House. Then there is the added fact of a strong sentiment towards submitting new propositions to the people for

decision. Organized labor has demanded the submission of an amendment and made this demand one of its preferential measures. The Railroad Brotherhood's Legislative Committee will also be there to help.

Governor Hobby in his announcement for re-election and the Democratic Convention have both declared for a Constitutional Amendment enabling the State to lend its

credit to our increasing army of landless men. Single-taxers will cut a poor figure if they can't show that this will help but few, if any, and besides that it will raise the price of every acre of land in Texas.

Texas is frequently referred to as a backward State. It is quite the opposite. The cities of Texas are free.



WM. A. BLACK.

privileges. Our State ranks high in the number of cities with Commission Government and City Manager. Houston, Dallas, Waco, San Antonio, San Angelo, Corpus Christi and several other cities have adopted the Sommer's system of assessment and in all of these heavier taxes have been placed upon the land values. One of our counties has made a staggering attempt to use this system for assessing farm land values. Texas is a promising field.

What stands in the way of success? Chiefly the indifference of the single-taxers. Many are fooled by that stand pat cry, "Not now, wait until after the war." It is always "wait" until something else is done. They fail to see that opening up the land is the most vital of war measures. They fail to see that now is the time to prepare for peace and the return of our soldiers and war workers. There is no organized opposition and but little promise of one. The drag on our progress is apathy on the part of those who know, and ignorance of the many who have not yet had a chance to know.

We need money and more money and need it badly. Texas is two-thirds farming population and the working farmer must be reached. We must send men into their midst, take the message to their homes, and it takes money to do that. Literature should be scattered broadcast. This again takes money. And this need of money is the more vital right now because of work that should be done between now and the coming session of the Legislature that can never be done again so well. Our real fight is against entrenched indifference that now offers a rare opportunity for attack. We are in the fight to win, whether the victory comes in two years or four years from now. Come over and help us!

No State in the Union has better Home Rule laws. We can make and change our charters almost at will without let or hindrance from the Legislature. We can own and operate our utilities, issue bonds for construction, purchase, or improvement against the utility, just as a private corporation can. Our cities, in numbers, are taking advantage of these

CAMPAIGN FOR THE SINGLE TAX IN MISSISSIPPI

By ROBERT S. PHIFER, JR., Secretary, the Mississippi Single Tax League.

The single tax, as advocated by Henry George in "Progress and Poverty," can be enacted into law in Mississippi easier and sooner and at less expense than in any other State. Consider these facts:

Mississippi has the best initiative and referendum in the entire world. It has stood all assaults upon it in the Supreme Court. Only 7,500 signatures are required to initiate any amendment to the Constitution. An amendment is enacted if a majority of the voters who vote on the amendment vote for its enactment.

Practically speaking, the only political party in Mississippi is the Democratic party. Therefore the voters turn out at the Democratic primary in August, but there are only a few votes cast in the November general election. Constitutional amendments are voted on only at the general election.

It will be comparatively an easy task to get 7,500 signers to a single tax petition. And it will not be so difficult to carry the measure because single-taxers will turn out to vote for it, and it will be very hard for the opposition to muster its strength.

Much single tax literature has been distributed here since the spring of 1914.

On the 4th of July, 1917, a few single-taxers met in my law office in Jackson and we formed the Mississippi Single Tax League. Hon. N. M. Everett, Chairman of the Committee on Ways and Means of the Mississippi Legislature, was chosen Chairman; Hon. Alex. Y. Scott, Vice-Chairman (Mr. Scott resigned early in 1918 on account of the war and State Senator R. E. Thompson was elected in his stead); Hon. A. S.

Coody, editor of *The Issue*, Treasurer; and I was elected Secretary. Our Advisory Committee is composed of men who represent the principal



ROBT. S. PHIFER, JR.

interests such as the State Farmers' Union, the A. F. of L., etc.

We have gone after the single tax in a careful, systematic, thorough and logical manner; but we have played the heavy artillery on the enemy whenever we could. Those who know us best—the great landlords of this State—sincerely appreciate the progress we are making. They are very much alarmed, and

are making frantic efforts to unload their holdings on the people. For example—a landlords' convention will be held here November 4th.

Our activities have caused the first tax reform in this State. The State Tax Commission was provided for in 1916; and The National Tax Association has succeeded in putting over a tax "reform" amendment to the State Constitution, which we are told is "not radical, but remedial."

The National Single Tax League has been ever ready to advise us; and has rendered us a great amount of material aid by donating literature to us for distribution.

We have distributed much of this literature in the most effective manner, and single tax sentiment is

rapidly growing. The balance of our literature will be distributed in the spring and early summer of 1919 during the campaign for Governor.

But for the fact that I am leaving for the army, we would have endeavored to put the single tax on the ballot in November, 1919. It is our plan to press our demand for the single tax with all our force; but the war is crippling our activities and we have been compelled to delay our big drive to enact single tax into law. The big drive will take place immediately after the war. Our slogan will be "Land for the Soldiers through Single Tax."

In the meantime, we are doing all we possibly can for the cause.

STATEMENT OF THE OWNERSHIP, MANAGEMENT, CIRCULATION, ETC., REQUIRED BY THE ACT OF CONGRESS OF AUGUST 24, 1912.

Of THE BULLETIN, published monthly at Philadelphia, Pa., for October, 1918.

STATE OF PENNSYLVANIA } ss.
COUNTY OF PHILADELPHIA }

Before me, a Notary Public in and for the State and county aforesaid, personally appeared Robt. D. Towne, who, having been duly sworn according to law, deposes and says that he is the General Manager of THE BULLETIN, and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management (and if a daily paper, the circulation), etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in section 443, Postal Laws and Regulations, printed on the reverse of this form, to-wit:

That the names and addresses of the publisher, editor, managing editor and business manager are:

Publisher, National Single Tax League, 56 East Johnson Street, Philadelphia.

Editor, none.
Managing Editor, none.
Business Manager, Robt. D. Towne, 56 East Johnson Street, Philadelphia.

That the owners are:
The National Single Tax League of the United States.

Lewis Jerome Johnson, President.
Harry H. Willock, Treasurer.
Robt. D. Towne, General Manager.

That the known bondholders, mortgagees and other security holders owning or holding one per cent. or more of total amount of bonds, mortgages, or other securities are: (If there are none, so state).

None.
That the average number of copies of each issue of this publication sold or distributed, through the mails or otherwise, to paid subscribers during the six months preceding the date shown above is

(This information is required for daily publications only.)

ROBT. D. TOWNE,
General Manager.

Sworn to and subscribed before me, this 4th day of October, 1918.

[SEAL] ROBT. T. MITCHELL.

My commission expires March 8, 1919.

RESULTS IN CALIFORNIA AND MISSOURI

The results of the Amendment campaigns in California and Missouri are not available as THE BULLETIN goes to press. A telegram from Luke North reports a greatly dimin-

ished vote in the election, the falling off amounting to nearly one-half. All the amendments were apparently lost, as the half vote cast was an organization vote, the independent vot-

ers remaining at home. The newspapers have announced the defeat of the "dry" amendment. The single tax amendment, says North, held its percentage as compared with the vote two years ago.

In Missouri likewise the war side-tracked everything else. The single tax was bitterly fought by the party

machines. In Kansas City the loan feature of the measure carried and the single tax got 45.04 per cent. of the total vote. The League officers are hoping for an increased vote in the country over the last campaign, but the returns will be slow in coming in.

THE GENERAL MANAGER'S DEPARTMENT

By ROBT. D. TOWNE

The General Manager, in my experience, has been the person about the works whose business was to make a noise like trouble. He is the man who has to make the wheels go round. He has to tell the directors what's what; and then he has to go out to the shop and get things done.

I am going to presume upon the immemorial prerogatives of general managership to indulge a straight talk with the directors and operatives of the Single Tax Firm. And for a beginner:

The Firm needs immediately **TEN THOUSAND DOLLARS.**

The General Manager must make these three or four pages bring that amount into the treasury **AT ONCE.**

Next month I will tell you whether these three or four pages were worth the paper they are written on. If they bring the ten thousand they are. If they don't, the General Manager has fallen down, and the paper has been wasted.

President Wilson has thrilled the world with some splendid sayings. One of them is this: "Make ready for a new world." Lloyd George has trumpeted a call of the same import as follows: "Think out new ways; think out new methods; think out

new ways to deal with old problems. Don't always be thinking of getting back to where you were before the war. Get A REAL NEW WORLD."

That kind of talk suits me. I want a NEW WORLD. The world we have has not suited anybody very well. Too much anxiety in it. Too much failure. Too much terrific competition that didn't get anywhere. The game hasn't been worth the candle. The war has been a sort of universal receivership to wind up the old concern—and the loss has been fairly commensurate with the wrongheadedness that was bound up with the old management. We had the great forces of the people working back-end foremost. We had the sovereign power of taxation battering down the enterprises of the people; and we had the immense and incalculable energies of the people as registered in land value in perpetual head-on collision with the ambitions and hopes of the people.

Now we are to have a new world. New worlds don't come by chance or guesswork. And they don't come rolling in with cooled boilers and dead fires. They come in hissing with dynamic purpose and intent—or they just don't come in at all.

If you and I want a new world—you and I have got to DO SOMETHING;—and we've got to do it with tolerably clear heads, and hearts fairly well fired with dedicated resolve. The Republican Committee collected \$500,000 this Fall to elect a Republican Congress and the Democrats nearly as much for the same purpose. I don't know whether they wanted to make a new world; but whatever they wanted, they wanted it a million dollars' worth.

We have fought a war for democracy which has cost us probably **FIFTY THOUSAND MILLION DOLLARS!** It seems to me that people who really want a new World, and have any remotest idea of how it is to be got, are going to catch these great lessons of the times. For in the long run people get exactly what they hope for, strive for, work for, and pay for.

Now what must we do to make a new world? Speaking for myself, I have felt an infinite relief in these latter days because I had something to tie to that looked like a real thing that you can see with the naked eye. There are lots of people out for all sorts of things which I might be for too if I could understand them. But just now, like a man swimming around in the water, I am looking for a reform that I can take hold of quick and see some immediate result.

Some people don't know that we are in the midst of a world flood and that some few things have got to be done quickly—. The new World our leading men are talking about must not be too remote. My enthusiasm doesn't kindle for a new world which is to come after two or three hundred years. I would like to see the sun rise tomorrow morning on a world that was all alight everywhere with the promise of a new and tingling and joyous rejuvenescence.

And so while a thousand and one things are proposed and battled for

I am happy to be out for just one thing—I want to take all taxes off of improvements and put one single tax on land.

There is an engaging simplicity about that proposition which many wise men say is its most damning defect. They are the men who have been brought up on the idea that nothing is true that is simple and easy to understand. Well, I have been fed so long on difficulties, complexities and inexplicabilities that I am famished and ravenous for something that I can understand with a commoner's mind and digest as a wayfarer, though a fool. I have come to feel that the autocracy which has laid such incalculable misery upon the world achieved all its vicious ends by that fiction of inscrutability, the pretense that things that are important cannot be fully grasped by the ordinary mind.

I know a great deal about taxation. I know that a tax is something which has to be paid and that it is charged against the house I build and everything else I undertake to do. And it looks like an easy proposition just to quit doing what we have been doing along that line.

And I know all about land value. I know that it has to be paid in good, round, cash dollars, either in purchase or rent. And I know how we are taxing land values now. So I want to see the tax raised—and that's all there is to our program. Put all the taxes on the thing we are already taxing a little—you see how perfectly easy it is. And take all taxes off the other things we are now taxing a great deal.

But some man says, "That's too easy. It won't accomplish anything." Well, here is my notion of what it will accomplish. Paying a tax is just like paying interest on money, isn't it? Taking the taxes off improvements will be taking the whole

working capital of a hundred million people out of the class of interest-bearing debt to just the extent of the tax rate. It will be like stopping the interest on your notes at the bank.

And then look at land value. There is about a thousand million of it; more than the operating capital of all the industries of the country. When all the taxes fall upon that—well, this great thing will presently eventuate, viz., the actual cost of land will be the annual interest or tax charge on site-value, instead of the capitalization of its earning power estimated for a period of twenty years in the future. For that is just what makes land value so high—its practical exemption from taxation makes it possible to charge you, not what it is worth now, but what you think you can get out of it for the next twenty years.

And that has made land dear and scarce. Hence the single-taxer's cry, "Open the earth!"

These questions have been argued for more than fifty years. I am sick of the debate. I wouldn't read another book on single tax for love nor money—not unless it was a very little book about the size of this BULLETIN. Henry George and the rest have written better than any of us can ever hope to write about it. They were writing under the fresh, new impulses of a thrilling discovery. We cannot recover those impassioned moods. We can only have the pleasure of living in the new world which they foresaw in their visions.

We can FULFIL the thing they prophesied.

How can we do it?

Just pattern after the most successful business we can find. My own particular model is the Standard Oil Company. We, the people, have battered away at the Big Fel-

lows for having common sense. They got together. They work hand in hand. They have quit fighting and have gone to helping each other.

They squabble like the dickens over details; but in the round-up, and when the pinch comes, you will find them shoulder to shoulder. THAT'S THE WAY WE, THE PEOPLE, HAVE GOT TO DO.

Big Business makes all its successes by rounding you and me up and making us pool our resources. Our pennies, nickels and dimes are mobilized just like the Government mobilizes our arms and legs and heads and eyes and hands to fight. Big Business is the art of making you and me buy at the same place, ride on the same cars, eat the same stuff, and so on.

WHEN YOU AND I LEARN HOW TO COME TOGETHER FOR OUR ESSENTIAL UNDERTAKINGS—THEN WE'LL CUT ICE, and not before. This war has been just one MIGHTY GET-TOGETHER of the people. That's why we've won.

And now about that \$10,000. That's a lot of money. It would take a person tolerably well healed to hand over that amount AT ONCE. But TEN THOUSAND of you can do it and nobody ever notice the difference. For ONE DOLLAR EACH is all there is to it.

And the National League don't want that as a GIFT. No, sir! Good value for every penny of it. This BULLETIN will come to you every month for a year for that one dollar. Of course, I am not aiming at the thousands of you who have already paid, but at the 10,000 who are getting this number who have not paid.

Now let me begin all over and put this another way.

First—Our members must get in the habit of looking upon our announcements and appeals in THE

BULLETIN just as they would regard a personal letter. A letter under first-class postage to 10,000 of you costs \$300 just for stamps—and that is a waste of YOUR money, when we can send you this BULLETIN cheaper. PRINTER'S INK is man's most wonderful invention for communicating quickly, fully and cheaply with each other.

Single-taxers, and everybody who wishes to see our idea brought before the public for careful consideration, listen: You want every dollar to count. That is good business. This little monthly BULLETIN is the cheapest, easiest and most effective medium possible for the purpose. Don't wait for us to bombard you with personal letters. Read what we say here as if it was a direct, personal word to you, sent under a three-cent stamp—then think it over carefully and ACT. We don't want to fritter away YOUR money with so much correspondence. We can use it to so much better advantage in other ways.

Second—There are fifty-seven varieties of single-taxers. They have been somewhat split up by differences of one kind and another. I am not going to plead or beg or scold or argue with any one of the varieties, but I will say just this one word: Isn't it time that we all got together and went after the one thing we all have in mind?

There is no use in saying that we are an independent folk and have to work separately. For that is the kind of a world we are in and the kind of people that inhabit it. And yet we do all get together for a thousand things, whether we want to or not. The time is here now for all men and women who want to accomplish anything at all to find the art of working together. There is plenty of room for each one's specialty, and for every brand of single tax to march under the same banner. Va-

riety is the spice of a movement as well as of life; and, on the other hand, "in union there is strength."

Whether we wish it or not we shall all be forced together just as soon as our reform begins to take hold of the public mind. So if we are destined to come together eventually, why not now?

Third—And now a word about you SLACKERS—you folks who are doing nothing at all. There are thousands upon thousands and then thousands more of you. We never hear a word from you. You do not give anything to the League. You may be interested—I hope you are. But you never give us a bit of encouragement, nor a cent of money.

There are thousands of people who ought to be in this movement for the very most practical reason in the world. Let me name some of them. If you are a RICH MAN, you ought to be with us heart and soul. For the single tax is the only reform I know of which promises to make this a better world for the man of wealth. And a man with money has such a splendid power of assistance and encouragement. What can any man or woman do with his surplus cash that will give him more solid satisfaction than to help this cause which means freedom for your dollar just as much as it means freedom for your fellow-men?

And then there is the POOR MAN. You must not look to the rich man to save you, to do your reforming for you, to run your papers, put speakers out to enlighten you. If I could persuade the poor people of the world to see what power they have by joining their pennies and their dollars, I would be the greatest philanthropist on earth. What man is too poor to give a dollar a month for a cause that means a new world of richer opportunity for the poor, more prosperity all around for every man who works for his living?

And then there is the BUSINESS MAN. He, of all others, ought to be out for the single tax. He is the man who has the hardest time to make ends meet. He is the fellow who is up against those everlasting debts, notes, payrolls and hard times. The single tax would take the load off of business. What business man could not afford a couple of dollars a month to accomplish that?

And there is the FAILURE. The BANKRUPT. The men and women who are up against it and who are regularly recorded in Bradstreet's under the head of BUSINESS TROUBLES. If the bankrupts of this country would unite and give a few dollars each to make a world in which failure would be reduced to almost nothing they could convert the country in a year.

MINISTERS. The single tax is the only reform which actually proposes to make the gospel of Jesus Christ come true. Ministers want the people to come to church. They want their profession to be the great educational and spiritualizing agency it was intended to be. You cannot reach a man's soul when his body is in physical distress and his life is shut up to social miseries by low wages, slums and all the rest. What minister would not cheerfully give a dollar a month to see his gospel transmuted into terms of economic and industrial justice? And then, ministers ought to have better salaries, too.

SCHOOL TEACHERS. A splendid and self-sacrificing profession. The men and women who know more about the straitened conditions of the people than anybody else. And what poor wages the teachers get as a rule. No teacher would hesitate to give a dollar a month to see social conditions changed so that the children might have a better chance, and so that they themselves might find in the teaching profession a satisfying livelihood.

And the WOMEN. The women ought to "eat up" our single-tax gospel. They are the ones who know what the troubles of life are, the hardships, the skimmed livelihood, the poor homes, children without a chance for the best things in life. The women know what that "seventh baby mortality" is that the magazines are talking about. And the women are the people who want life to be clean and joyous and hopeful and happy. Let the women once "see the cat" in this reform of ours and they will give—THEY will put it over.

The FARMERS. I have named them last. The single tax is for the farmer above all other classes. The farmer knows what land is. It is his living. He knows what a mortgage is. It is a nightmare. Think of living with a mortgage all your life! The farmer who understands the single tax will give his all in order to rid his land of the one incubus that has made his the most backward when it ought to be the first and finest occupation known among men.

I can think of no class of people who ought not to be willing and eager to give to this movement so that it may be quickly carried to the whole people and made triumphant—not some time or other, but NOW. Let us make a new world while we are here so that we can enjoy it, and not merely put it in the way of being a better place for our children and grandchildren.

One dollar a month from all our members—two dollars from others—three and five and ten from others—ten, twenty, fifty, a hundred from others. And this is not a fanciful supposition, for that is just what those of you who are waked up are doing right now. If all of you would only come in in the same way—we could be the mustard-seed faith that removes mountains—in a day almost, we would begin to see a whole range of our most obstinate mountains,

which have blocked human progress through all the years, gliding swiftly seaward and out of our way forever.

With TEN THOUSAND DOLLARS assured we can begin at once a campaign of advertising in the newspapers. We can send this BULLETIN to twenty-five thousand people monthly. We can put canvassers in the field to distribute our literature. We can start men and women to organizing the movement in the several States. And we can start ten

of our best speakers to work among audiences in the large cities of the country.

Are you ready for business?

Come along, everybody.

And now, as the insurance agents do, I am going to head you into the dotted lines this moment. There are two of them, one for THE BULLETIN, one for the League. Take your pencil—don't wait to get a pen—and fill these blanks and forward:

THE BULLETIN,
56 East Johnson Street,
Philadelphia, Pa.

Enclosed find dollars for which enter the following names as subscribers to THE BULLETIN for one year, to December, 1918.

Name and Address of Sender.....

Names and Addresses of Others for Whom You Wish to Subscribe

(If you wish to send a longer list, just write on any other paper and enclose with this blank.)

AND THEN FILL OUT THIS BLANK:
THE NATIONAL SINGLE TAX LEAGUE
OF THE UNITED STATES

HARRY H. WILLOCK
Treasurer

LEWIS JEROME JOHNSON
President

ROBERT D. TOWNE
Gen. Manager

Office of Headquarters:
56 EAST JOHNSON STREET
Philadelphia, Pa.

I hereby subscribe \$..... for the work of the League for 1919.

(Subscriptions may be paid in monthly or quarterly instalments to suit the convenience of the subscriber)

Name

Address

Make checks payable to The National Single Tax League, or to the Treasurer.

THE NATIONAL LEAGUE WANTS WORKERS—

And we are ready to advise with you about ways and means. We want organizers, salesmen and saleswomen, canvassers. Perhaps we can show you a way to make a part or all of your living by working for the things you believe in. Men and women along in years, but who are still active and interested in our cause, and who would appreciate the opportunity to earn a little money, may be able to find pleasant employment in the League.

THE INGENUITY OF PEOPLE IS WONDERFUL—

We know a bedridden man who has organized a national society of good cheer and made thousands of people happy. We want everybody who believes in a better world, who is willing to do a little something for progress, just as everybody has been doing a great deal for war,—we want to advise with you to see if there is not something also which you can do to make a peace that will be a good peace, a right and lasting peace.

SOLDIERS OF THE COMMON GOOD—

Isn't there a militarism in that which can be made to kindle the enthusiasm of people? Cannot we find some way to keep the heroism of the trench and turn it to the glorious work of rebuilding the world? And we who have not gone to the trenches—isn't there something we are willing to do just the same—although it may be soft and easy in comparison?

LET'S GET TOGETHER AND—

Talk it over anyway. Write to

The General Manager, National Single Tax League

56 East Johnson Street,

Philadelphia, Pa.

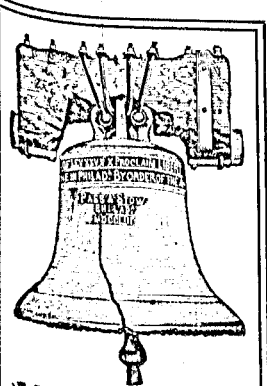
24

The Christmas ~~Number~~ DECEMBER 1918
v. 2 XII

Bulletin

The truth that I have tried to make clear will not find easy acceptance. If that could be, it would have been accepted long ago. If that could be, it would never have been obscured. But it will find friends—those who will toil for it; suffer for it; if need be, die for it. This is the power of Truth.—Henry George.

A LITTLE Journal of good politics and good business—Dedicated to the American Ideal of Democracy and advocating the application of the Sovereign Power of Taxation to the site-value of land to promote individual and national prosperity



Proclaim Liberty throughout all the land to all the inhabitants thereof

LIBRARY OF THE

UNIVERSITY OF WISCONSIN
PUBLISHED Monthly by
The National Single Tax League as a contribution toward the new world the war was fought to win
Mailed at ten cents a copy and One Dollar a Year

"What I want is Facts. Teach nothing but facts. Facts alone are wanted in life. Stick to Facts, sir."
 —Thomas Gradgrind, by Charles Dickens

The Bulletin wants some Facts. It will pay for Facts. Not any fabulous sums, but enough to cover the expense of getting the kind of Facts it wants.

We want some of the commonest Facts of the day—Facts which are spread all around every community.

We want some Facts about vacant land, about the high cost of land, about the tumble-down, slatternly buildings which encumber land, about the bad working of our present system of land monopoly.

We want other Facts related to these Land Facts—Facts about the bad working of our present system of taxation, about its cumbrous, unwieldy operation, about its injustice, about its handicap on business.

And we want the PICTURES of these Facts, where they can be pictured. We want our single-tax photographers to get busy and send us snapshotted Facts, so that our Facts cannot be disputed.

No arguments, no theories—Just Plain Facts.

Address The Bulletin,
 56 East Johnson Street, Philadelphia

The Bulletin

Published by the National Single Tax League of the United States at its Headquarters, 56 East Johnson Street, Philadelphia, Pa.
 Lewis Jerome Johnson, President; Harry H. Willock, Treasurer; Robert D. Towne, General Manager.

Entered as second class matter at the Post Office at Philadelphia, under the Act of March 3, 1879.

Vol. II

DECEMBER, 1918

No. 14-

12

A HAPPY BUT SERIOUS CHRISTMAS

Our Christmas edition of THE BULLETIN is given over to some sentiments from our friends and to a sort of Christmas address from our General Manager. If the address is long it is nevertheless deemed important because it is an effort to bring before all the single-taxers of the country, by means of a confidential talk, and in one view, what would appear to be the lessons of the hour and the immediate duty before us.

We ask all single-taxers, and all who may read this number, to devote a little time and read the number carefully. If our message is pitched in a serious key, we would remind you that the times are serious, that the world never fronted upon more pressing problems than at this hour, and that if we mean to be heard in the work of reconstruction which is before us we must come down out of the clouds and get to work.

But we should not be too serious about our problems, either. The

great war is ended and a note of jubilation is resounding throughout the world. It is a happy Christmas. A great weight is lifted from all hearts. We believe a world peace is dawning. While there is deep sorrow in many homes for losses which can never be made good in this life, there is the satisfaction of believing that those losses have been a willing sacrifice for the liberty of all peoples. And that is a great consolation indeed.

But we will not reach to the depths of this consolation if we do not feel the burden of obligation laid upon us by all our heroic dead to go forward and redeem the promises we have made to the world. It is for us to finish the work they have so nobly begun. They have died that liberty may survive in the earth. Surely we must live to some purpose in order that their sacrifices shall not have been in vain.

THE BULLETIN extends to all its readers best wishes for a merry Christmas and a happy New Year.

CHRISTMAS GIFT—A NEW WORLD

By CHARLES H. INGERSOLL

This is, indeed, an ambitious project—a new world for a Christmas present! Not merely a new dress for the same old world, but a really new world.

This implies that the world will change its ownership, that its possession will be modified, and that the income from it will have a new and different distribution.

All this may not be accomplished in a day, nor by a certain day that we can now name, but the project may by Christmas be inaugurated; and, if scales as rapidly drop from the people's eyes as in these strenuous times is possible, the project may have such sanction that its accomplishment may be foretold with confidence.

The present owners of the world will be as disinclined to part with it as is the Kaiser with his crown. But are not these ownerships equally unbearable? It may take us all a long time to see it, but the answer is, yes; and further, that these unbearable ownerships are very definitely related.

By forcing the abdication of the world's Kings, the peoples will give themselves the political leadership—a truly marvelous thing to achieve

WE MUST HAVE JUSTICE ON EARTH

By CHRISTIAN GIRL

As a foundation "FOR PEACE ON EARTH" we must have JUSTICE ON EARTH. JUSTICE ON EARTH can only be had by distribution to the man who produces, *in proportion as he produces*. This is best embodied in the story of the talents:

"For the Kingdom of Heaven is as a man traveling in a far country who called his own servants and delivered unto them his goods.

"And unto one he gave five talents, to another two and to another one; to every man according to his several ability; and straightway took his journey.

"Then he that had received the five talents went and traded the same, and made them other five talents.

"And likewise he that had received two, he also gained other two.

"But he that had received one

went and digged in the earth and hid his lord's money.

"After a long time the lord of those servants cometh and reckoneth with them.

"And so he that had received five talents came and brought other five talents, saying, 'Lord, thou deliverest unto me five talents: behold, I have gained besides them five talents more.'

"His lord said unto him, 'Well done, thou good and faithful servant: thou hast been faithful over a few things, I will make thee ruler over many things: enter thou into the joy of thy lord.'

"He also that had received two talents came and said, 'Lord, thou deliverest unto me two talents: behold, I have gained two other talents besides them.'

"His lord said unto him, 'Well

in a few years, and yet it is but a step toward complete democracy; it concerns the form only and nothing of the substance.

To have this New World for Christmas we, the whole people, must assume absolute control of Mother Earth. We can no longer leave it to individuals to run as they please. We cannot afford to have three-quarters of so good an earth unused when it is so badly needed.

We need the earth in the vital business of living-getting; that is the only thing it can be used for, and it should only be used for the living of all of us, rather than the few who now own it. This is too busy a world to put up with a brake such as idle land imposes; great wastes like this are abhorrent to the ideals of our New World.

done, good and faithful servant: thou hast been faithful over a few things, I will make thee ruler over many things: enter thou into the joy of thy lord.'

"Then he which had received the one talent came and said, 'Lord, I knew thee that thou art an hard man, reaping where thou hast not sown, and gathering where thou hast not strewed:'

"And I was afraid and went and hid thy talent in the earth: lo, there thou hast that is thine.'

"His lord answered and said unto him, 'Thou wicked and slothful servant, thou knewest that I reap where

I sowed not, and gather where I have not strewed:

"Thou oughtest therefore to have put my money to the exchangers, and then at my coming I should have received mine own with usury.

"Take therefore the talent from him, and give it unto him which hath ten talents.

"For unto every man that hath shall be given, and he shall have abundance: but from him that hath not shall be taken away even that which he hath.

"And cast ye the unprofitable servant into outer darkness: there shall be weeping and gnashing of teeth."

WRITE A LETTER FOR A NEW WORLD

By BOLTON HALL

A little boy, as he kissed his father good-bye, slipped a letter written in his childish hand into the traveler's pocket. It read, "This is my birthday, so I am giving a little present to everybody; yours is in your grip."

So may it be for single-taxers; this Christmas may be made our birthday, and if so, instead of the conventional presents to a few, we can really "give a present to everybody." The enormous weight of taxes to meet our expenditures will force those in authority to look for new sources of revenue here, and still more abroad.

It is, then, the time for every single-taxer, whether she or he thinks they "can write" or not, to get at least one letter into some newspaper now, calling for the taxation of land

value as the only right means of (1) meeting expenses, (2) of producing enough food for starving hundreds of millions, and (3) of opening the world for employment of the demobilized soldiers.

No matter how badly you write—write it, even if you sign a pen-name. Even if the editor does not publish it he will read it. He needs it as a step in his education.

Maybe, indeed, you are the one to reorganize a Letter-writers' Club, which will furnish "targets" to be shot at (if one can shoot with a club). These have done big work in the past, and have disbanded only because in each case the founder was unable to continue the necessary secretarial work. Anyhow, write a letter yourself. To write is the way to learn to write. "You will never learn younger."

INJURY TO ONE THE CONCERN OF ALL

By GERRIT J. JOHNSON

In the making of the new world we have the advantage of having the

old world as an example. As we see it spin around, we can tell the part

that calls itself civilized, because its boundary lines are steeped in human blood.

In making the new world we should recognize that man is a land animal, and we should know that if we allow anyone to hold land out of use we again make slaves of men.

We should not allow anyone to monopolize anything in or above the

earth. In the new world we should have no boundary lines; no blind leaders.

We should know that "an injury to one is the concern of all," and we should know that if there is a God, that God must be justice. We should know that, if we ever forget ourselves or our brother-man insofar as to let wealth and poverty go hand in hand, God will cease to exist.

A CHRISTMAS SENTIMENT

By CORNELIUS D. SCULLY

Christmas—the time whose keynote is sympathy—god-like in its quality. This year as never before we have need of it. Sympathy for

human needs and human aspirations. God give us to show it in thought as individuals and as a nation on the problems which confront us.

THE SLOGAN OF FREE LAND

(From the San Antonio World.)

FREE THE LAND! must be the slogan for a reconstructed America which will destroy undeserved poverty, eliminate unemployment, wrest from the employers of labor the power to restore an autocracy which has only been shaken by the humane and democratic tendencies of the war administration. If Labor is to have a voice in the establishment of the conditions under which the creation of wealth in this country shall be continued in the era of peace, that voice can only be heard where the alternative of self employment is available. If the old condition that has confronted the individual workman since the beginning of private monopoly of land and natural resources, that he must either find an employer or starve, is not remedied, the better wages and shorter hours which the spokesmen of Organized Labor are now declaring to be the irreducible minimum of the future cannot be maintained except

at the cost of continuous struggle and with the tremendous waste of nation-wide industrial warfare with its accompanying deprivations and loss in production.

Let the producers of wealth throughout the length and breadth of the land join in the demand that all taxes shall be removed from industry and the products of industry, and placed upon the unimproved value of the land which no man created, but which is the natural property, in equal measure, of every child born into the world, then and not until then will the shackles be stricken from Labor and it shall stand forth free and equal, able to dictate the terms under which it will co-operate with Capital in the more economical production of wealth, and hand in hand Labor and Capital will work for the regeneration of the world.

Let not Labor be fooled into the acceptance of any scheme for the

care of the returning soldiers which will tend to the creation of a class which will be given special advantages over their brothers in the future. We have suffered long and bitterly from laws which have created classes of autocratic overlords who have come into the world booted and spurred prepared to ride upon

the backs of the dispossessed millions who have nothing but their labor as a heritage from generations of workers.

EQUALITY OF OPPORTUNITY must be the goal toward which every workingman should strive; it is the only just and equitable solution of the problem of the ages.

THEY SHALL NOT BUILD AND ANOTHER INHABIT

By HARLAN E. READ

"They shall not build and another inhabit," sang the poet-prophet when government was young; "They shall not plant and another eat;" and for that dream of Heaven the saviours of the world have faced fagot and stake, the torture and the cross for full three thousand years.

The Eleventh of November! Autocrats of one nation are no longer to be the exploiters of another! What nobler, more inspiring resolve can animate the souls of men to-day than

that the autocrats within shall not do what has been forbidden to the autocrats without—that just as no king without may seize the lands of a peaceful neighbor, so also no speculator within may occupy and hold what he cannot use. Then and then only, those who build shall inhabit, and those who plant shall eat.

While the land-rents of New Zealand go to London there can be no peace.

THE VISION AND ITS RESPONSIBILITY

By ANNA GEORGE DE MILLE

Christmas this year will mean what it has never meant before. The strain of a world-enveloping war has lifted, and we will hear a new significance in the angels' song, "Peace on earth." But, it is peace across a wound so deep, an agony so great, an anger so bitter, that it will be long before all men can feel "Good Will," and it must be our national policy to steer our course uninfluenced by those who hate too deeply or those who forgive so quickly that the recently-learned lesson will be too soon forgot.

Our Christmastide happiness can at best be only surface deep. The world had its fling of mad joy when

word came of the cessation of hostilities, but now must come the sober days of reconstruction and the sadder days when we reckon the cost. Soon we will have to face the bitterness of released soldiers, returning to find no jobs awaiting them, and already politicians are turning back to partisan attacks, and privilege is making plans to fasten a heavy protective policy on us, undoing in part what this war for brotherhood has taught. Bolshevism and anarchy are sweeping like a horrible conflagration across Europe, and those who read deep fear its spreading here.

These are thoughts which temper our joy at this Christmas time, and

burden those who see a vision with a feeling of appalling responsibility, for because we have this vision we are in debt to the world—the duty is ours to work as we have never worked before, to preach and teach as we have never tried before, to

carry light into the dark and muddled corners of the land.

This must be our Christmas Gift to Him—and to those brave souls following Him—who gave His life that the world might understand brotherhood.

MICHIGAN AFTER CONSTITUTIONAL AMENDMENT

By JUDSON GRENELL

There has been a single tax movement in Michigan for over thirty years, but there was no real sus-



A. LAURENCE SMITH.

tained effort made to push it until the past year. When Henry George visited Detroit, in the early '80s, a number of citizens were attracted by the discussion aroused by his public utterances. Single tax also gained

a foothold among the labor unions through the organization of a Henry George Knights of Labor assembly. Later the advent of Tom L. Johnson, interested in the Detroit street transportation corporation, and who made public his convictions as to the necessity of tax reform in the direction of the single tax, kept up the interest; but Detroit had for some time possessed a Single Tax Club.

In 1915 a State organization was effected at Lansing, under the name Michigan Site-Value-Tax League. An executive committee was given power to take such steps as it might think proper to press for a constitutional amendment. The matter was not pressed to an issue until last year, when the selection of A. Laurence Smith as president of the League, and an agreement reached as to the form the proposed amendment should take, resulted in petitions being circulated and signatures solicited. Last November the first signatures were secured, and ever since then they have been arriving at League headquarters until over half the 65,122 needed have been sent in. These have cost the League about \$3,600, all, with hardly an exception, being contributed by Michigan people.

The League has from the beginning realized that Michigan is an important agricultural as well as industrial commonwealth; so great efforts have been made to reach the farming community as well as the

Industrial organizations. There is still with most farmers a fear that taxes on land values will increase, instead of decrease farmers' fiscal burdens; but considerable of this has been removed by approaching the agricultural workers through the form of "site-value" taxation, united with the "exemption" of their improvements and personal property. But now they are beginning to realize that their fears as to the effect of the single tax are unfounded, and that they have everything to gain and nothing to lose through a constitutional change untaxing wealth and increasing taxes on privilege.

Michigan has in Detroit a wonderfully effective example of where site-values are to be found. Detroit's area is 50,944 acres, which is only a little more than two ordinary Michigan townships. Yet within this contracted space there is an assessed land value of \$466,165,000, or a real value of only a little less than \$700,000,000. At the liberal estimate of \$20 an acre for the bare land of the 18,000,000 acres in Michigan farms, only 12,000,000 of which, however, is under cultivation, Detroit's 50,944 acres is worth almost twice as much as all the farm land in the State.

It is the publication of such facts as these that is helping to win the State over to site-value taxation. Michigan contains 36,000,000 acres, half of which is still virgin soil.

The League issues a monthly bulletin, under the title, "Common Sense."

The campaign for signatures closed December 1. If the needed number is not obtained in order to submit the proposition to the voters at the coming spring election, the League has several courses open to it. Any way it may ask the incoming legislature to submit the question, or it may start petitions for a new and more radical amendment to be submitted in 1920 demanding complete

single tax. The proposed amendment exempts \$2,000 of personal property



JUDSON GRENELL.

and improvements from taxation, taxes the rest at 50 per cent. of value, and gives the legislature power to increase exemptions.

A. Laurence Smith, president of the League, is the treasurer and general manager of the Union Paper & Twine Co., one of the largest concerns of this character in Michigan. He began his active business career in 1895 in the employ of the Peninsular Paper Co., of Ypsilanti. In 1900 he moved to Cleveland, and was there when Tom L. Johnson was making things interesting for his adversaries. However, Mr. Smith's interest in taxation problems was aroused when he attempted to fill out one of the tax assessment blanks

municipal and State authorities distribute to business enterprises. He was struck with its ridiculous and unjust methods for tax collection, and for several years he attempted to formulate some more just method of obtaining revenue for governmental purposes. Finally Shearman's "Natural Taxation" fell into his hands, and he was impressed with its logic. After that it was not long before Mr. Smith was "sold the single tax proposition," as he puts it, and when he came to Detroit, in 1907, he took an active interest in propaganda work. When the Michigan Site-Value-Tax League was organized, in 1915, Mr. Smith was made first vice-president, and on the retirement of President Fyfe, he was elected president. The success of the League in gaining public recognition is chiefly due to his untiring efforts and financial support. Mr. Smith is a member of the Detroit Board of Commerce, the Detroit Athletic, Players, Golf, and Detroit Clubs, and a Mason. His recreations are golfing, motoring and boating.

Judson Grenell, the secretary of the League, is a newspaperman of nearly 40 years' experience. While working at the case as a printer he was identified with the labor movement and held many positions of honor and trust in its various organizations. Later he was honored by the city of Detroit as one of its representatives in the State legisla-

ture. He has been employed in special statistical work by national and State labor bureaus on matters touching the effect of the application of the single tax principle on industry and enterprise. Some years ago Mr. Grenell wrote a series of articles on "Industrial Europe Seen Through American Eyes," from his observations on a trip through England, Scotland, France, Switzerland, Germany and Holland. These were published in many labor periodicals and in Sunday issues of daily newspapers in Boston and Detroit. His brochure, "The Single Tax: what it is and what it will accomplish," has reached a circulation of several hundred thousand, and is in a measure accepted as an authoritative declaration of single tax principles. Mr. Grenell has retired from newspaper work, and is living in Waterford, a little hamlet among the lakes of Oakland county, some 33 miles from Detroit.

The present officers of the Michigan Site-Value-Tax League are: A. Laurence Smith, Detroit, president; W. S. Blauvelt, now in Washington on government work, vice-president; F. F. Ingram, Detroit, 2d vice-president; Judson Grenell, Waterford, secretary; A. M. Todd, Kalamazoo, treasurer. L. A. Bregger, Bangor; Edward Frensdorf, Hudson; Myron H. Walker, Grand Rapids, and S. M. Lloyd, Flint, are members of the Executive Committee.

NOW FOR THE BATTLE FOR IDEALS

By J. C. LINCOLN

The experience of the people of the United States during the past eighteen months shows that the heart of the people of this country of ours is in the right place. If the same people who made such sacrifices dur-

ing this war for an ideal could be made to see that the program of single tax is the removal of the last autocracy, the economic autocracy, practically everyone would be heart and soul for it. When the people

as a whole can be made to see that the program of single tax will accomplish the aims of Socialists in producing an equitable distribution of wealth and at the same time increase the freedom of individual initiative, the world will have taken

a long step forward. Everyone who helps in this work will be helping in some degree the work of Him whose birthday is celebrated on Christmas, and will be helping in bringing the Kingdom of Heaven to earth.

THE TIME FOR THE FULFILLMENT

By DANIEL KIEFER

Now is the time when we have a right to demand fulfillment of the promises made of great things to follow the war.

The first of these was that the world might be safe for democracy. No excuse can be valid now for withholding an iota of democracy. To make liberty safe for the future we were urged to endure in patience the suppression of rights that we had looked upon as inviolable. That there be an end to this suppression at once seems the logical thing to look for, but we have a right to look for more.

"This is a war to end all wars," we have been told. Very well, the war is now won. Let us have, without further delay, an end to the economic causes of war. And, finally, we were told that the men in the trenches must not come back to the economic serfdom which they had

left. Let us have an end to economic serfdom.

Prominent in the councils of the administration are single-taxers who are not only aware that the time is at hand for fulfillment of these promises, but who well know what measures must be taken to carry them out. For them particularly does the present hour present a test. The time for excuses is past. The time for results is here. Let us have them unconditionally. That is the demand which Americans have a right to insist upon, who have passed through a year and a half of heart-breaking agony. It is the irreducible minimum. No discussion is needed or should be allowed.

Abdication of privileged interests in America and surrender to the people of the right to the use of the earth that long ago was stolen from them.

SUGGESTIONS FOR AN ORGANIZATION PLAN

By HARRY H. WILLOCK, Treasurer of the League

The object of the National Single Tax League, as defined by its constitution, is "the furtherance of Single Tax." The prime activity of the League is, therefore, that of propaganda or, in other words, making the public want single tax, which might be better stated as "selling single tax." A thing to be sold must first be known by name and the buyer

must then be convinced that it is a good thing. Millions of people never heard of single tax and thousands who have heard of it think it is "something socialistic." Our business is to make the words "Single Tax" known and to then prove that it will be a good thing. The best way to prove the goodness of a good thing is to create

and inform controversy regarding and criticism of the thing itself. When we get the man in the street talking and arguing about single tax our fight is won. In order that this work may be accomplished single tax groups must be established in every county in the nation, in order that numberless points of contagion, as it were, may be created. When 25 per cent. of the counties in a State have an established group a State organization should be formed, for the purpose of establishing groups in the other counties of the State and also for organizing pressure on the Legislature and co-ordinating the activities of the county groups. There is no reason why there should not be more than one group in each county and the ideal will be reached when an active single tax group is located in every community and township in the nation. A group should consist of at least twenty-five individuals, in order that by giving all of their proxies to one of their members their particular group would have representation on the National Committee, according to the provisions of the constitution.

The minimum annual membership fee is \$1.00, which includes a subscription to the monthly BULLETIN, and we should encourage the formation of local groups—at least one in each county—by dividing equally with them whatever membership fee is paid by their members. This would give the local group a fund for their own expenses and at the same time just about remunerate the

National organization for THE BULLETIN each of their members will receive. It should, however, be urged that more than \$1.00 memberships be solicited, as otherwise it would be difficult to maintain the organization on the proper active basis. Some members of the League are now paying \$100, \$500 and \$1,000 every year, and without many memberships at over \$100 annually real progress would be impossible. None of the officers of the League receive any remuneration and every dollar received is spent in its entirety for single tax work. We urge single-taxers wherever located to undertake the organization of a local group in their own locality, and we will be glad to furnish sample copies of THE BULLETIN for solicitation purposes. Single-taxers must themselves now rally to the support of organized effort. The war is over, all differences of opinion over the war must be forgotten, and the single-tax movement present a united front to the forces of privilege who, with the prestige and profits of victory, will be more ruthless than ever before. Labor conditions during the next twelve months will offer a splendid opportunity for pushing our cause. It depends on you as to whether your community is properly organized. Get the known single-taxers together first, the regular receipt of the monthly BULLETIN will stimulate their effort to go after the unconverted. Make particular drives for labor and farmer membership as well as merchants and manufacturers.

GOING AFTER SINGLE TAX WITH A FORD

Meet Mr. John Cairns, of South Manchester, Conn., Progressive, New Party man and single-taxer. John Cairns wants single tax—wants it so much that he says he is not going

to wait any longer for anybody. He has cranked his trusty "Tin Lizzie," tacked on an admonition to the world on the rear curtains thereof, and turned on the juice.

Mr. Cairns lives in South Manchester and deals in watches, diamonds and fine jewelry. Also he deals in good ideas and is anxious to promote one of the very best of them in his community. He says the sign on his car is one of the very best and cheapest forms of propaganda and he means to go to it.

Mr. Cairns also has some views on the chief duty of single-taxers. He writes: "I do not intend to be sidetracked again for any other move-

ment as I have been in the past. Of course, every reform movement should be and will be supported by single-taxers; but they should not permit any movement to overshadow the land question."

P. S.—We don't know whether Mr. Cairns' car is a Ford or not. Maybe it is some other make—and anyhow, we are not advertising automobiles. But the point is that one good car is speeding the message of single tax all over the Nutmeg State.



JOHN CAIRNS IN HIS AUTOMOBILE.

LAST CALL FOR YOUR 1918 LEAGUE SUBSCRIPTIONS

There are about \$3,000 of pledges for the year 1918 which are now due and unpaid and we hope our friends will remit these balances at once so

that the League may close its work for the year with all bills paid and something in the treasury to begin the work for the new year.

The officers of the League dislike very much to resort to dunning letters to collect League subscriptions. We know that subscriptions are voluntary and that the same impulse that prompts the making of them in the first instance is sufficient to secure their payment; and where payment is delayed the cause is likely to be personal, in which case it would be indelicate to insist upon payment as if the debt were a merchandise account.

And in any event, it is so much more encouraging to those who have assumed the burden of this work to have the funds pledged paid without the additional task of teasing and coaxing the subscriber.

The expenses of the League are, and have to be, contracted on the basis of the money pledged; and we have our troubles here at headquarters if, after we have entered into these contracts, those pledges are not met.

We print this reminder, therefore, to all our subscribers and trust that it will be accepted in lieu of a notice by letter to each one. The League officers are operating on the conservative principle that it is good business to pay as you go and to have no debts. We shall hope for an immediate response so that we may finish the work of the year in keeping with this safe rule.

UNCIVILIZED

By EDMUND VANCE COOKE
In *The Columbus Citizen*

An ancient ape, once on a time,
Disliked exceedingly to climb,
And so he picked him out a tree
And said, "Now this belongs to me.
I have a hunch that monks are mutts
And I can make them gather nuts
And bring the bulk of them to me,
By claiming title to this tree."

He took a green leaf and a reed
And wrote himself a title-deed,
Proclaiming pompously and slow:
"All monkeys by these presents
know."—

Next morning, when the monkeys
came

To gather nuts, he made his claim:
"All monkeys climbing on this tree
Must bring their gathered nuts to me,
Cracking the same on equal shares;
The meats are mine, the shells are
theirs."

"But by what right?" they cried,
amazed,
Thinking the ape was surely crazed.

"By this," he answered. "If you'll
read
You'll find it is a title-deed,
Made in precise and formal shape
And sworn before a fellow-ape
Exactly on the legal plan
Used by that wondrous creature,
man,

In London, Tokio, New York,
Glengarry, Kalamazoo and Cork.
Unless my deed is recognized,
It proves you quite uncivilized."

"But," said one monkey, "you'll
agree
It was not you who made this tree."
"Nor," said the ape, serene and bland,
"Does any owner make his land,
Yet all of its hereditaments
Are his and figure in his rents."

The puzzled monkeys sat about;
They could not make the question
out.

Plainly, by precedent and law,
The ape's procedure showed no flaw;

And yet, no matter what he said,
The stomach still denied the head.

Up spoke one sprightly monkey
then:
"Monkeys are monkeys; men are
men.

The ape should try his legal capers
On men who may respect his papers.
We don't know deeds; we do know
nuts,
And spite of 'ifs' and 'ands' and
'buts,'

(Copyright, N. E. A., 1918.)

A NEWSPAPER IDEA OF RECONSTRUCTION

The newspaper editor is discussing reconstruction with all his might these days. It is almost his favorite topic. The following is clipped from a metropolitan journal of great circulation, and is a fair sample of its kind.

From the mildly curious attitude of the writer and the gentle admonition against overdoing anything, no less than from the rather more brusque warning against allowing the Government to over-exert itself, it is tolerably easy to piece out the new world which the editor has imaged as the blessed outcome of the war.

On the other hand, this editorial new world is so obviously a tame and uneventful affair, and is going to be so disappointing to somebody sooner or later, that we almost wonder why there had to be a war to accomplish so little. We quote:

PREPARING FOR RECONSTRUCTION

"It is a wise move of Senator Weeks to propose a committee—composed in equal parts of Democrats and Republicans—which shall take into consideration reconstruction in this country when the war is ended. It will not do to leave this matter

We know who gathers and un-meats
'em,

By monkey practice also eats 'em.
So tell the ape and all his flunkys,
No man-tricks can be played on
monkeys."

Thus, apes still climb to get their
food,

Since monkey minds are crass and
crude,

And monkeys, all so ill-advised,
Still eat their nuts, uncivilized.

Republished by permission.)

solely to the executive, no matter who he may be. This has been on our part a people's war, and to accomplish our purposes we have surrendered many of the individual and State rights we have held most dear throughout our history. We have done this cheerfully, but we do not want such a situation to continue.

"In his address before the bankers, at Chicago, Mr. Otto Kahn said that the picture of a bureaucratic paternalism fastening its shackles upon a nation which went to war to preserve liberty is not a fanciful one; indeed is too nearly possible, and must be avoided. It is not so much personal ambitions which may lead those in power to desire a continuation of existing conditions, but simply the cumulative force of entrenched officialdom. History has shown too well that it is easier to effect a concentration of authority for a crisis than to return to the status quo ante.

"No one supposes we shall return to precisely the situation as it existed before the war. We are going to live in a new world, with new ideals, and new practices, but we must not go too far, must not permit concentrated authority to exist beyond the necessities of the case. After the Civil War much of this country was

plunged into a loose and unorderly turmoil almost as bad as war; it lasted for several years, and its influences lasted for more than a generation, simply because there was no preparation in advance, and Lincoln fell at the very moment he was most needed.

"We must not have such another.

SENATORS HAVE HARD WORK

A tax upon site-value and on idle, slacker acres in the United States would yield an income to the National Treasury, it has been estimated by publicists, of about four thousand million dollars—half of the total asked for by the Government. But the senatorial and congressional fiscal eye is a very dark, unseeing eye, and it cannot focus upon a little matter like all out-doors with its tremendous revenue-producing possibilities.

On the other hand, the fiscal eye of the legislative branch of the Government is tolerably keen for things smaller and inconsequential. Here is the way the newspapers reported the work of the senate committee on a certain day in October:

STAMP TAX IS VOTED ON ALL BANK CHECKS

Senate Committee Adopts Amendment Despite Strong Opposition

WASHINGTON, Oct. 15.—A stamp tax of two cents on all bank checks is provided for in an amendment to the war revenue bill adopted by the senate finance committee, which is revising the house draft.

The amendment was adopted by a

It is wise to be making preparations now for a return to as much of the older as is consistent with progress. A joint committee of congress erected now for the purpose will have a deterrent effect upon any efforts to continue officialdom in autocratic power after the necessity for its exercise has passed."

vote of 8 to 6. Such a tax is opposed by treasury department officials and many Senators because it not only would be a *serious inconvenience to business, but would tend to discourage thrift and encourage hoarding.*

The amount of revenue from such a tax would be small in the opinion of experts.

And now you see some of the trying conditions under which the senate committee have been working. You sit up all night trying to think of something to tax. You finally hit a perfectly grand idea. Then a lot of people who know as little about taxation as you do (that is, as Senators do), jump on you. Some say it will hurt business, some that it will discourage thrift, some that it will drive capital back into bootlegs, cupboards and old stockings.

Finally, a very wise person ups and says: "It wouldn't give you any revenue anyway. It would drive checks out of use and bring in cash payments or direct barter or bills of exchange or something."

What wonderful people those "experts" are. Meanwhile they never see that ONE THOUSAND MILLION DOLLARS OF LAND VALUE which could yield the total revenue of the Government and at the same time open natural opportunities as never before to the industry of the people.

THE TAX COLLECTOR GOES A-TAXING

(With Apologies to the Ingoldsby Legends.)

The collector arose with a dignified look,
He called for his tax roll, his list and his book.
With fanatical fervor, with cunning and wile,
He taxed every man, whatever his pile.
He taxed him at board, he taxed him in bed,
From the sole of his feet to the crown of his head;
He taxed him in sleeping and that very night
He should dream of his taxes and wake in a fright;
He taxed him in chewing, he taxed him in smoking,
He taxed him when silent, when singing, when joking,
He taxed him in trading, in selling, in buying,
He taxed him on loans with notes fortifying;
He taxed him for living, he taxed him for dying,
In talking, in laughing, in sobbing, in crying.

Never was heard such a terrible curse!

But what gave rise

To no little surprise,

The landlord got off not one penny the worse!

—The Railroad World.

CHRISTMAS, THE NEW YEAR, AND THE NEW WORLD

By ROBT. D. TOWNE, General Manager of The National League

We are about to celebrate the nineteenth hundred and eighteenth birth anniversary of The Man of Galilee. There is no other personality in human history with an anniversary reach like that. The Man who can lay hold of the centuries and exact a willing and happy ovation from peoples and times so remote is gifted with something too fine and great for the ordinary understanding to comprehend.

Note, too, how this recurring anni-

versary has gathered to itself so much of the gayety, the charm and the sweet affections of men and women and little children, and set them to glowing in our happiest festival in the midst of the most inclement season of the year. Our Christmas festivity is full of a quaint and unfathomed mystery. This great globe on which we journey through space has an uncanny but faithful habit of nodding back and forth as it wheels on its celestial orbit. It

goes bobbing along, first tipping north and then south; but that regular bow toward the two equinoctials holds the wonderful secret of winter's desolation and spring's unfailling return.

Just think of the simple marvel of our planetary swing through the heavens! Our old earth rocks this way—and all the verdure of our northern zone fades and disappears. It rocks the other way—and life looks up from all the hidden recesses of hill and vale, leaps to flower and fruit, to song and laughter and love and delight in every living thing. If this business happened once and no more, we would say it was an infinite and miraculous phenomenon. But because it happens year in and year out, forever and forever, we set it down as commonplace and pay no more attention to it.

Our ancient ancestors had some knack of appreciation of these natural wonders which we have lost. For, back in forest depths, in the morning of time, they were on the alert for the old earth's mid-winter nod. As soon as it crossed the line, which marks the shortest day, and began its slow teeter back toward the sun, they kindled the yule log; they brought forth their sweetest flowers, they assembled their young men and maidens; they lifted the cup of thankfulness; they carolled songs of home and the fireside, the love of men and women and children; they joined in their happiest feast and toasted the divinity that presides over the destinies of nature and man.

But now we see how our Christian anniversary has captured and absorbed the ancient nature festival. Galilee has imparted a new essence to the frolic of the forest. The birth of a Man has taken the place of the birth of a season. And there you have another mystery which greatens

as you study it. For this Man of the nineteen hundred anniversaries began as a poor boy, born in a manger, the son of a plebeian carpenter. He was little better than an outcast during life, and His death was upon a cross between two thieves. And yet the ages, dearly loving the pomp and magnificence of wealth and royalty, have turned aside from all these to lavish their richest affection and most lasting honors upon Him whose poor life began in the stall of an inn on the outskirts of a little Judean village and came to a tragic close at the age of thirty-three, rejected by His time, despised and given over to the forlorn charity of a borrowed tomb.

THE SOCIAL PROGRAM OF JESUS

The ages have come to believe that when this poor man was born the angels chorused in mid-heaven, "Peace on earth, good will to men;" history has re-dated itself from His nativity; the proudest nations of the world have since been glad to call themselves after His name; and the Cross which took His life has become the most triumphant of all the emblems of human excellence and renown.

When we turn to the simple record of the life of Jesus we are astonished at what we find. Of His own words there are only such simple things as are now pretty much under the ban of our so-called modern practical sense and judgment. The civilized world, while paying Him unusual honors, has seemed to arrive at a general consent that His teaching is not literally applicable to our human situation. It is available for personal conduct; applies to incidental charities and personal relations of men; is good for the culture of the spirit and for the intimacies of personal life; and is a solace when death approaches; but

THE FIRST NEW WORLD PLATFORM

Men and women! In these anxious days, when our turgid speech is full of the talk of a new world, remember that this Carpenter of Nazareth, nineteen hundred years ago, introduced the brave ideal which promises, and plans to build, a new heaven and a new earth. And let it be further noted that He did not propose vast schemes of international dicker and laborious programs of collective bargaining. We write our reform proposals in acres of foolscap. He put His PLAN for the salvation of the world into a sentence: "Do unto others as you would have them do unto you."

We have tried Barabbas, he of the hairy arm and selfish might. Yes, we have tried Barabbas through nineteen weary and forlorn centuries. We have tried kaisers, kings, autocrats. We have let every megalomaniac take a whack at us who had the gall to make the attempt. We have built an imposing magnificence about our Napoleons, our Princes this and Barons that. We have been ruled by lunatics, madmen, barbarians, sour old curmudgeons whose heart throbs were but the chink of gold in the till. We have been remarkably liberal to all comers who came in the name of power, of this, that and the other tinselled but spurious majesty. Our latest adventure in childlike trust to imperial might has brought upon us a debt which generations will be required to pay; and a loss of life which will darken our world for centuries to come.

I, for one, am ready to vote to quit fooling with Barabbas and to give Jesus Christ a trial. I think His words have stood the test. His ideals strike the only fire in my breast which any longer yields to the persuasions of enthusiasm. The wisdom of this world has become heavy, op-

as related to business, politics, the big affairs of the social, industrial and economic order, it is too idealistic.

The public life of Jesus starts with a declaration of a mission to the poor, the bruised, the captive, to all that have fared ill in the struggle of life. The sermon on the Mount declares the Golden Rule as the best workable rule of living. The parable stories inculcate love and forgiveness. There is one inimitable talk about the fret and anxiety of life which ends with the admonition to take no thought for the morrow, declaring that God has made provision for all the wants of His children and that the condition precedent to an affluent livelihood is to seek the rule, or the kingdom, of righteousness.

There is a story of a rich man who set about building bigger barns, and that night his soul was required of him; a story of another rich man who fared sumptuously while Lazarus begged the crumbs from his table, and in the next life Lazarus is in glory while Dives implores a drop of water to cool his parched tongue; a story of a Last Day when many shall praise the Lord and offer to show Him the wonderful things they did in His name, and the Lord casts them out with great indignity because they never helped the poorest and most degraded of men.

And so runs the strange narrative. Not a wise man, not a kingly man, not a word of that queer complexity of learning which makes up our tedious books on all our terribly weighty problems. And yet the outright offer to save the world, to make all burdens light, to wipe the tears from off all the weary faces of men and women, to abolish the old world root and branch, and to bring in a new world adorned like a bride for her husband.

pressive, stupefying. The human mind sinks under it. Our problems have become terrifying. The way is dark. The nations are in a seething tumult of unrest. We have got to find some way out. Perhaps we are all coming to that state of compulsory pause where we shall be ready to listen to the Poor Man of Galilee who said, "Take my yoke upon you and learn of me and ye shall find rest unto your souls." And that other astonishing saying, "Whosoever will be great among you let him be your minister; and whosoever will be chief among you let him be your servant."

A CHRISTMAS WITH A SHADOW

We are saying that this is the happiest Christmas the world has ever known, because the war is over. It is well to be happy because the great war has ended; but the happiness of all thoughtful men and women will be moderated by a deep and abiding grief. It is said that six million men have died in the several belligerent nations. Christmas cannot be entirely happy in those six million homes; and the happiness of those who escaped the great tragedy will in some sort be an offense to the millions who have borne the supreme sacrifice.

And there is another reason why we should not be thoughtlessly jubilant. We should consider that the calamities of the war have been in some sense a vast retribution upon the world. Are we more ready than before to right the wrongs which led to war? If we are not, then the war has failed in its major purpose.

We single-taxers, for more than a generation, have borne faithful witness against those wrongs which have been everywhere obvious in our social system. The tragedies of peace have been more pathetic than the tragedies of war. The poverty,

squalor, failure, sickness, suffering and death of the people directly due to the injustice in our system of landlordism—we have done our best to arouse the conscience of the world to these things. We have warned the people that intolerable social conditions lead to just such world catastrophies as the one now ending. We have tried to get our fellow-men to see the injustice and to adopt what we believe to be an adequate cure. In the relief and gladness felt over the end of the war we see that the people are likely to ignore all warnings and to forget all the terrible lessons of the war, while they go right on rebuilding the world on the same old false foundations.

We do not mean to keep silent. After Christmas comes the New Year. The world must still go on its way. Men and women must toil and strive, win and lose; children are yet to be born and the generations now living will presently move into the twilight and be forgotten.

Christmas is the time to forgive, but not to forget. There never was a Christmas before so charged with deep meanings for the human race. Will you and I spend it in a meaningless mirth? Or shall we take hold of the finer sentiments of it and give ourselves henceforth to that more generous service which wins the only greatness there is in life?

Our earth has turned back from its winter solstice. The mere act of coming more directly under the rays of the sun starts those mysterious chemistries which in a few months will reclothe the world with brightness and make it new.

Our single tax philosophy is based upon a truth as glorious and as simple as the natural law which annually give us a new physical world. We believe that if we turn over our entire system of land ownership so that the rays of the sun of the people's sovereignty, taxation, shall fall

directly upon land value and only obliquely upon our industries, that an immediate springtime will come and the winter of our long social miseries will flee away. Now that the war is over, we should give ourselves courageously to the promotion of our truth; and with all the greater intensity if we do really believe that we have the secret of a new world.

SOME LESSONS OF THE WAR

Yes, the war is over. The censorship of press and speech is also at an end, and a man may now say what he thinks without going to jail. The time has come for plain speaking; but the right of plain speech does not abrogate the duty of plain thinking and the obligation to talk sense if you know how.

What are some of the lessons of the war and what are some of the immediate duties of the hour? Let me try to set them forth as they appear to me and as they affect our single tax propaganda.

And first: Let us never forget that we have fought a war which has out-ripped in sheer money cost all the regenerative work of all the centuries which have rolled around since Jesus Christ stood upon the Mount and gave utterance to the Golden Rule of human brotherhood.

And in loss of life and the trail of sorrow which has wound through millions of homes and touched the hearts of the entire human family, the total has gone beyond the reckoning of our feeble human faculties. Only the recording angel is able to keep the books of that account.

In short, it has been a WAR. Don't forget that. No camouflage about it. Nothing visionary, nothing elusive. We single-taxers have been harping on social miseries and trying to make out a case for the rights and the happiness of the people; but we have had to resort to conjecture, to

totals of sympathetic surmise, to visionary and hoped-for standards of well-being over against age-long though perfectly obvious facts of social and industrial degeneracy.

But the calamities of this war are not subject to doubt. They lie open to the gaze of the world; they are assessed in the private bereavements of millions of homes; they are the deep, incurable sorrows and forever fixed and final retributions of the most appalling collapse that has ever overwhelmed our earth.

Let us not forget this as the starting point of all our thinking about the issues which now confront us.

THE SOCIAL CREED BORN OUT OF THE WAR

Now what have we been told in order to nerve us to face and endure the war? What are the inducements which have been crowded upon us by the insistent and commanding eloquence of the day?

They are by no means secret nor difficult to come at.

"Make the world safe for democracy." That was the first great objective of the war.

"Make the world a decent place to live in." That was the sentiment printed on huge posters that looked down from every wall and fence upon us during the dark days of last summer.

"A war against all wars." That was the next appealing argument.

"Make ready for a new world." That was the final and great inducement.

And there we have the whole range of the appeal that steadied the multitude to high courage and firm endurance, that emboldened more than twenty million people to subscribe for Liberty Bonds, that stealed the hearts of our young men to offer their lives and made their mothers,

sisters and sweethearts glad to give them up.

Let us not forget these facts.
Democracy.
Social Betterment.
The End of Wars.
A New World.

There is the creed born of the war. The world leaders themselves have announced each item of that creed. The people have believed them. That creed has been the one bright star of hope in the five years of pitch-black night which has encompassed us.

Now, if you are at all gifted with the power of observation and analysis, you will see that that creed is remarkably apt and fit. It seems to have something more than political camouflage in it. In short, you will see that the war has brought the social trend of a century to a head and given it precise definition.

Our leaders may not know how they are going to make good on their prophecy, but the prophecy itself is a sort of fulfillment of centuries of intellectual and moral effort toward new social ideals. Let me briefly elucidate.

Democracy stands for a method of ascertaining and applying the only sovereignty possible in this world, viz., the sovereignty of popular opinion. Autocracy in all its forms has been the attempt to set up a sovereignty, without which human society is impossible; but failure has been the uniform result, because sovereignty does not inhere in any part, not even in a majority, of the popular will. "The consent of the governed," of all the governed, is the final seat of authority in government.

The failure of democracy has been due not to any fault in the principle, but to faulty methods, first of developing popular opinion, and then faultier methods still of organizing that opinion for action.

Democracy is now declared by al-

most the whole world to be the correct form of government. It is for the people to evolve the methods by which a real democratic opinion may be developed and then applied to the business of government.

And next our war creed has declared that the world must be made a decent place to live in, that social betterment must be the goal of government, and that all the people must come within the terms of that enlightening and helpful program.

And, of course, war must end, all wars, because war has been the great imbruting and barbarizing force under whose giant protection every sort of evil and oppression has flourished since time began.

And, finally, the supreme goal of the war creed, the journey's end of all the separate strivings of nations and peoples, is a new world. It is a glorious outcome of the war—almost glorious enough to compensate for all its cost and suffering, if—if—the creed is really believed and the peoples of many lands set to work on it in dead earnest.

THE ENEMIES OF THE NEW CREED

Who are the enemies that loom in front of us like Apollyon in front of Christian? I think I know just who they are. I think I have seen them of old. I know their face and figure, the tones of their voices; I do not need to inquire what they will do, for I know what they have done, what they are seeking to do now, what by their very constitution they are obliged to do.

And if I did not know them, and if you did not know them, it would be easy still to discover them; for they are not the sort to wait for discovery. They rush into publicity. They are already filling the world with their tumult. They have announced themselves in strident

voices of angry conflict and imprecation in every nation. They are seeking to stampede the electorate of every country. And where they have uttered no voice (and a great part of the enemies of man are really voiceless) they are already out in the open, massing themselves for a sullen and resolute opposition to every attempt to realize our great war creed.

The first obstacle to our war creed is Autocracy. It goes by many names in the different countries—Junkerism, Chauvinism, Opportunism, Plutocracy, Pan-Germanism. But names are not a correct designation. The thing defines itself in action. The WILL of a FEW to govern the MANY—that's autocracy, Government of the many by the few for the sole PROFIT OF THE FEW—that's autocracy. Political Party BOSSISM—that's autocracy. Secret diplomacy in international affairs, secret diplomacy in banking and business, secret diplomacy in politics, yes, secret diplomacy in reform—all part and parcel of autocracy.

But we cannot stop here. Since the few have been ruling and robbing the many, it is now proposed that the many shall turn to and rule and rob the few. That's called Bolshevism. It's our chief scare word, "the bears will get you" of current politics. And it may well be thought so. For Bolshevism, which means "I want all there is, or the most there is in it," is the newest and the oldest form of autocracy. The autocracy of the mob is on the way to supplant the autocracy of the ruling and plutocratic few.

It would be better, perhaps, to stop there; for all the rest of the enemies of our war creed are but offshoots and dependents of these two. Autocracy and Bolshevism!

I know I will offend some good people now if I grow more specific.

Nevertheless, this is my thought. Chief among the Bolsheviks in America is the Republican Party, and after that the Democratic Party. The Bolshevik program is as simple as A, B, C. The few have been robbing the many by and through the powers of the government. Now let the multitude rob the rich by and through the powers of government. That is all there is to it. "Let the government own or control everything, and we'll own the government." You see how simple it is.

The Republican has been doing that very thing all the time. His idea has been to have a party big enough to run the government, and then a BOSS big enough to own the party. Now he sees the drift of events and he is ready to shout with the Socialists for stronger government and more of it, in the hope that he will still own the party that runs the government that owns or controls everything.

And the Democrat has the same aim and goal, the only difference being that he walks a little more blindly and works in a somewhat feebler zeal.

THE CHIEF CAUSE OF BOLSHEVISM

But I must mention one further obstacle to the working out of our war creed. It is the apathy of the people. If Ambassador James Bryce can think and say that indolence is the great foe to good citizenship, I may venture to put it in a little bolder English and say bluntly that the people are too lazy for their own good. The common citizen has been sketched into a fixed character by our clever cartoonists. He is the "Mr. Mutt" you read about, the poor, little, weazened individual who always "gets it in the neck." Mutt is short for mutton, and mutton means sheep, and sheep are notorious for their

readiness to follow whatever goes ahead of them. And there you have the apathy of the people as it functions in the daily routine of public affairs. The people will follow anything that has the gall to pretend to lead them; they will quarrel with anybody they are told to quarrel with; they will doubt where they are told to doubt, suspect whom they are told to suspect, and throw bricks whenever they are told to. That is why it is so easy to set up Bolshevism to succeed the venerable autocracy which is for the moment down on its luck.

You can always set up a clear line of action when it comes to dividing up property. Bolshevism, Paternalism and Government Ownership go no deeper than this, that they see that some have been getting too much and some too little of the products of industry; and that the time has come to take away something from those who have too much and give it to those who have too little. For the principle of the division, they see nothing clearer than the respective powers of the several sharers of the loot. The Bolshevik figures that he is in the majority. Why not TAKE, therefore, and GIVE as he pleases?

DEMOCRACY, AUTOCRACY AND BOLSHEVISM

There are three forces in the world which are now moving for a final clash. They are autocracy, democracy and Bolshevism. Autocracy and Bolshevism operate on the same principle; they are the reverse sides of the same thing, taking through the powers of government. Democracy goes deeper, aims at a more fundamental rule of right, stands for equality of opportunity in the first instance and then the distribution of the gains on individual merit and justice alone. Democracy

in government means only this, that every man shall have a fair start, that the laws shall keep the game open and square, and that there shall be neither robbing nor crowding on the great thoroughfares of life.

I know how difficult it is to put these things into words. But it is your subject and mine. Everybody has a right to take a whack at it. And the hope of the world rests on the ability of each man to think it out for himself and to come somewhere near the truth.

Let me go back a little and philosophize just a bit. Where we all get off the track is in the face of what we are pleased to call the "problems" of life. If there were but two of us in the world there would be none of these problems. But because there are millions of us we get into a desperate tangle.

I see no way out of the tangle except the way of a resolute isolation in our thought as if all the other millions had vanished and left just you and me to face the job of getting a living. If you will do that you will find your way back to clear and just thinking.

I have been devising just that sort of a conception for myself in my little *Areo*. I have conceived myself back on those ancient hills where men in solitude looked at life and saw it whole. You can go out on your porch any night and look up into the sky and get precisely the point of view I mean. And when you do that, you will see at once that you are just a human being planted in the midst of the earth and that it is up to you to "dig" for a living.

Now, in those circumstances, you make a wonderful discovery. You find that you are backed up by a "nature" which is not against you, but for you. The tides of an infinitely fecund world are at your service. The soil will spring to life and every living thing will grow to

flower and fruit in your behalf. Presently you find that here are just two factors that you have to deal with. One is Yourself and the other is Mother Earth. Just you and nature. In other words, You and Land.

Give a man access to land and if he cannot get a living then is all hope shut off. For that is all there is to the case. The earth and me. Land and Labor. Now the growth of population and the increasing complexity of the world do not alter these fundamental facts. Whether there is one of us, or a thousand million of us, it is still a case of man and nature, labor and land, sweat and livelihood, work and eat.

THE FUNDAMENTAL INJUSTICE

I do not need to go over all this to single-taxers. It is not my object to argue the matter out. We have agreed upon this fundamental; and we have argued it until we've rubbed the hair all off the hide.

What I am coming to is this: I know that our present system of doing business is built upon the practice of trafficking in the earth, of buying and selling the bare surface of the earth, of buying and selling this fecundity of nature upon which every drop of blood in our bodies and every ounce of energy in our brains depend. And I KNOW that trafficking in mother earth is wrong. Let us camouflage our issue no longer. Let us cease to sidestep and conceal and compromise our great truth.

You and I have raised the fundamental issue that the whole structure of civilization is based upon an injustice—an injustice as rank as the injustice of slavery, to which it is next of kin. The right of property in another man's body is not a whit different from the right of property

in land without which a man cannot live.

Shylock said, "You take my house when you do take the prop that doth sustain my house; you take my life when you do take the means whereby I live." If I owned the earth I would necessarily own every man who lived upon it, because I could name the terms upon which I would let him remain.

The practice of trafficking in the surface of the earth, of selling ownership of bare land and of natural resources to one who can then fix the price upon which another shall be able to use it—that is the fundamental injustice in our land system. We may go to all lengths by all possible means to better our situation, but so long as we leave this fundamental injustice to function toward a vast structure of lesser injustices on top of it, so long will civilization remain inert in all its noblest impulses and the hope of a new world prove a delusion and a snare.

But what about vested rights? Ah! Those "vested rights." Well, I have some vested rights myself. I have been giving so much attention to the vested rights of the other fellow that he has got all the vests and I have to go round in my shirt. (Here is where I differ from the Bolshevik. He wants to take the vests all away from the other fellow. I want only my rights. I want to be reinvested with the right to make a living; and all I need for that great act of reinvestiture is the recovery of my full and equal right to "dig." This old natural earth belongs to me just as much as it does to anybody. The sun is mine, and the air. The waters that go up in the rays of the sun and fall from the clouds are mine. "My native land" is not a mere pretty sentiment. It is the land out of which my body grows and back to which my dust will crumble when I am done with it. I

suppose that every inch of the ground under my feet has sometime and somewhere lived and breathed in the physical organism of a human soul. Sacred dust! Mother and Father dust! If the earth does not belong to me, then indeed am I an orphan and shut out of My Father's house.

What is the matter with us, we moderns, who have turned the cold shoulder to this most ancient and venerable of all the human creeds, the common right of men and women and little children to the earth, our common right to bivouac here for a day and a night on God's Green?

THE RADICALISM OF RIGHT-EOUSNESS

Single-taxers have been subjected to obloquy because, it is charged, they have been attacking the right of property in land. It is charged that they belong to the Bolsheviks of social unrest, that they are for upsetting the just and lawful rights of capital and investments. The time has come for us to repudiate these charges of a revolutionary radicalism by a deeper radicalism still, the radicalism of the Gate of Eden—"Thou shalt eat thy bread in the sweat of thy face"—the radicalism of the Ten Commandments—"Thou shalt not steal"—and "Thou shalt not covet thy neighbor's house, nor anything that is thy neighbor's."

See what an abominable system we have set up in our modern civilization. We never think any more of a man making a fortune by honest labor. The universal aim is riches by exploitation. We have permitted ourselves to be lost in a haze in regard to the whole business of making wealth. A man becomes a millionaire over night, while other men do good and useful work for a lifetime and remain poor—and we perceive no impropriety in the shocking con-

trast. We see great fortunes piled up in a few years by the shrewd trick of trafficking in the land values where cities grow, of charging others for the use of that which God and the general industry have produced—and nobody is horrified. The making of riches without labor, and the suffering life-long miseries in spite of labor have brought us to a terrific and debauching blindness toward all the equities of life.

Our soldiers have fought for "their country" when the majority of them do not own an inch of their mother earth. We are becoming a nation of renters, of tenants by the month; a vast population of mortgaged and worried and hunted and desperate "workers" for a bare living wage. We starve in garrets and slums and on lonely farms, and dream of "lucky strikes" which shall bring us without toil into the rainbow's end of garish fortune. Money-getting is the one mystery, life's chief lottery, divorced from all thought of honest earning by hard work; and thus we have seen the thinking of the world corrupted and the moral fiber of the race rotted by a perverted economics which has made the work of life despised while all the richest rewards have gone, very largely, to the "slick" traders and gamblers in natural resources, the uncreated and everlasting benefactions of heaven, and in those social values which attach to land surfaces on account of the growth of population, the coming together of the people in attractive city centers, and the growth of the people's civilization.

But a greater, a more awful fate has come upon us. In the face of a world actually growing better by the slow penetration of the Christian spirit—a world actually yielding to the ever-beaming warmth of the Sun of righteousness, and learning the inventions and omnipotent masteries

of nature's powers, instead of marching along with these growing triumphs, we have been falling into every manner of cynicism, losing faith in our world and its Maker, while the masses of mankind have been either making no progress at all or falling victims to poverty and all sorts of social and personal maladies until we are distracted with the multitude of our "problems" and fairly overwhelmed with the intolerable weight of our social, political and industrial woes.

We single-taxers are for cleaning the Augean stables at one fell swoop by re-enacting the Edenic law, that if a man will eat he must work, and that if a man is to work he must have access to the fountain-head, the storehouse, of all raw materials, viz., land. We see that it is just as iniquitous to buy and sell mother earth as it would be to traffick in the stars of the Milky Way—for if I have been endowed by the Creator with anything worth while, that endowment can consist of but one thing, the equal right with every other human being to go direct to land to get my living.

VESTED RIGHTS, COMMON OWNERSHIP AND CONFISCATION

We single-taxers are not Bolsheviks—we don't want all there is; and we don't want a childish redivision of property—you take the barn, I'll take the red cow and two shoats, and Jim can have the old sow and the black mare.

And we are not Republican or Democratic Socialists—the Government own or control everything and give everybody what everybody wants and nobody have much of anything. What a crazy creed that is, as if you and I can have any fun dividing up every apple that grows.

And we are not plutocratic socialists—a few to have all there is and

the many what is left, and all together haggle and quarrel the live-long day over the division of the spoils.

We believe in democracy, in the square deal, in equal opportunity and the right of every man, woman and child to his full share of mother earth, which is land.

Hitherto that has been taken to mean the community ownership of land. It means nothing of the kind. There can be no such thing as the community ownership of land. The community can no more own land than the community can eat an apple. When an apple is eaten it is an individual mouth that does the job, and it goes down an individual throat. There never was a community throat.

The community can secure to each member of the community what belongs to him, or else uphold some members in the ownership of what does not belong to them.

But there comes the cry of "confiscation"! That lands us back with those vested rights. It seems to me that if I have gone without something that belongs to me for a great many years while somebody else has had and enjoyed it, and that if the courts finally make him give it back to me, I am behaving rather nice if I take it and ask no damages. If I have a right to the earth which has been denied to me throughout my life, I don't think the cry of confiscation counts when it is proposed to give back what belongs to me.

But there is still another objection raised: What becomes of the right of property and the security of land ownership? That is the most peculiar objection of all. What becomes of the right and security of property when that right and security, long denied to men, are finally restored to them? What becomes of the security of land possession when the menace

of a universal disinheritance is finally and for all time removed?

The answer to all these objections, to community ownership, to confiscation and to the denial of private ownership of land, is supplied by the single tax. We do not propose to interfere with any right. We do not propose to tamper with the rights or security of property. We do not propose to change in the smallest degree the fundamental right to the private ownership of land. On the contrary we propose to safeguard these rights. And we propose to do it in the very most logical and simple way.

There is a power at work in human society which is the root power of the people's sovereignty. It is the power of taxation. We have found that the taxation of the people's goods weakens the force of production and impedes the prosperity of the people. And we have found that the exemption of land from taxation has made it easy to turn land over to the speculator and monopolist and lay the foundation for landlordism, so that the owner is relieved from the effort to use land and can make more money by selling it (or the unearned increment) to others who must use it in order to live.

We have found that the sovereign power of taxation can be turned around the other way so that it will stimulate industry and check the evil of land monopoly. By reasoning further along that line we have seen that the sovereign power of taxation applied to land value, and lifted from production and consumption, would restore to every man the equal opportunity which is the foundation of democracy. That is all there is to the single tax.

The sovereign power of taxation is the pivot of the whole problem. By a little reflection it grows clear that the power of the State to tax grows

out of the power of the State to serve. Therefore, the State is only collecting its legitimate wages when it taxes. And by one further step of reasoning we see that it is because of the service of the State in encouraging and building civilized society that any value at all attaches to land. So the State, in taxing land, taxes the value which the State creates and guarantees; taxes it to pay for the services it renders in the work of building and maintaining civilized society.

And finally we believed that most of our troubles have grown out of the simple fact that the tremendous services of the State and the immense earnings of the State, as registered in land value, have been going to private land ownership instead of to the whole people who constitute the State.

HOW SHALL WE ORGANIZE FOR VICTORY?

When we face the task of righting wrongs that have become entrenched in the laws and customs of the people, we face a task for which no provision has been made in our civilization. Reform has never been approached as a constant necessity of the social organization. Consequently every reform has had to start in the street, on the corner soap box, in ostracism and public contempt, and struggle up as best it could.

The deplorable result has been that good reforms and bad alike have been obliged to undergo the same discipline of severity and hopelessness, of contumely and neglect.

In all other departments of effort the new idea is welcomed. Inventions are eagerly sought and paid for. The man with a new angle on business can find backers. But in the region of sociology, economics and politics, the new idea and the man with the new thought get no

REFORMS THAT WAIT FOR THE PANIC

And then there is another difficulty. It is almost impossible to get men to see a principle and take action in advance of absolute necessity. When the dam broke at Johnstown some years ago, after repeated warnings had failed to get necessary repairs made, a horseman rode furiously down the valley, just ahead of the roaring flood, giving notice of the impending calamity.

That picture lives in my mind as the picture of all reform effort. You can never get men to take warning and be prepared. You cannot get reformers to go at the reform job in a business-like way. The immemorial practice has been to wait until the floodgates of the people's wrath break open—and then the flying horseman appears—the heroics of a single hour capture the imagination of the multitude—and then we fall back into the same old unvigilant state of mind as before.

And yet all the regular publicities of the day are carried on as a matter of business. Newspapers are set up at a cost of hundreds of thousands of dollars, churches and schools are supported, and philanthropy gives millions for charity. Single-taxers appear to be scandalized by the proposition to set up an influential press because it would cost a hundred thousand dollars; and yet every considerable town in the country has its press, costing that much or more. A congregation of a hundred people will have a plant worth fifty or a hundred thousand dollars, with a maintenance cost of five or ten thousand dollars a year; but five or ten thousand a year, with no investment at all for plant, is regarded as ample to convert the world to single tax.

The result is that an organizing principle which has the potentiality of a new world, and an economic

encouragement at all; and, as in the days of Jesus, he must be content to be as the foxes and the birds of the air and plod along through the martyrdom of social outlawry and public obloquy.

We single-taxers have a great principle, and we have the sympathy and approval of many of the best minds of the world. And yet, from the standpoint of propaganda, we haven't a "look-in" anywhere on earth.

In order to get our case strongly before the people we ought to have a powerful press, composed of national weeklies and daily papers in the large cities. We could have these. We have the financial resources. We have enough people of our way of thinking. But we have lacked the organizing knack. We are afraid to trust each other. It is hard to get us mobilized.

Let me try to put this before you in some logical shape. Two factors are necessary to any effective publicity: Money and trained writers, speakers, etc. There is only one way by which these two factors can be joined and made to function. You must have newspapers and magazines. It takes trained men and women to make these; and trained men and women have to have dependable incomes. Therefore they cannot be put on the job in any effective fashion unless money can be got together to found and maintain newspapers and magazines.

It is a singular fact that most people, at first blush, are opposed to the suggestion of raising money to build a press after this fashion. In recent months I have been arguing for newspapers; and many single-taxers have felt that I was star-gazing, wandering in thin air, proposing something remote and impractical. So little have we reflected on the place and use of the printed word in our civilization.

emancipation worthy beyond every other emancipation of modern times, goes on its way shamefacedly and without even the virility of a decent self-respect. The trouble is not with the principle, not with the people who believe in it. It is the fruit of an amazing lack of comprehension of the means necessary to act strongly upon the thinking of the people.

THE OBLIGATIONS AND OPPORTUNITY OF WEALTH

In seeking the means for promoting our cause we have to look first for money; and that means to those who have it. The single tax makes its first appeal to business men, manufacturers and men of means. Unless they can be persuaded to provide the money our cause must languish until the people are driven by their miseries to revolt. In other words, we are left to wait for the flood and the flying horseman. Bolshevism is the inevitable answer if our men of means cannot be at the same time men of vision, willing to give generously of their wealth to help their less wealthy fellows to inaugurate the necessary organization to carry on the work of public education and enlightenment.

And it is by no means a work of charity to do this. The manufacturer depends upon customers for his profits. He has a strictly business interest in enlarging his sales. He can afford to give largely to a reform which will increase the producing and then the purchasing power of the millions of workers. The single tax is a proposition to take the embargo off of land so that all men may greatly increase their producing power. It is a wonder to me that the manufacturing interests of the country do not "see the cat" in the single tax and put the reform over in a day.

For the manufacturers and busi-

ness men are the buyers and users of land. They have to pay the landlord. The single tax would make raw materials cheaper than they have ever been before, because it would take the price tag off of every natural resource on top of the earth and underneath it, and in place thereof put a moderate annual tax. Thus the bulk of the millions which now go into land value would go into working capital for building and improving; and the share for labor in wages would necessarily increase so that there would be no more poverty, no more labor revolt and no longer a war between capital and labor.

If that result is not sufficiently appealing to the sympathies, the tremendously increased buying power of the people is an argument to the pocket which no money-making man can resist.

He that hath ears to hear, let him hear and understand. Labor is making its demand which can no longer be ignored. Do our manufacturers want democracy, good wages, immensely increased buying power, a justice that satisfies the common heart; or do they want Bolshevism? It is for them to choose. They can help the world forward to a great victory for righteousness and brotherhood; or they can force it headlong into a Bolshevistic revolt that will run like wildfire throughout all nations and peoples.

THE PEOPLE MUST HELP THEMSELVES

But there is a lesson here for the common people of the world—a lesson that comes nearer to the heart of democracy than any other lesson of the times. We have fought a great war to turn a Kaiser out of power. The people are to do their own kinging. But the people can develop no power except through association. The money power of a hundred thou-

sand people is, at \$10 a head, a million dollars. If I could get a hundred thousand people to back a newspaper with ten-dollar investments and regular annual subscriptions I would have one of the greatest newspapers in the world.

Is it to be forever impossible to get such mobilizations of the people for definite leadership and self-determination? It is the habit of our ruling classes to ridicule such an undertaking; and the people take their word for it and believe the thing is out of the question. But why is it any more ridiculous for a hundred thousand people to invest and back their own newspaper, than for the same hundred thousand to support some rich man's paper by their subscriptions and by their purchases from the stores which advertise in it? As a matter of fact, unless the people can be persuaded to take this practical view of the matter there is very little hope for the new world of our great war creed.

LET US BUILD THE NATIONAL LEAGUE

I pass now to the National League and the work of the new year. We have the beginnings of a movement already organized. You see how instinctively we turn to the principle of association which I have already mentioned whenever we wish to accomplish anything. All that is needed to achieve success is to go right on and carry the principle further. If it is good to have a thousand people in the League, it is better to have ten thousand. And with ten thousand it becomes possible to get a hundred thousand.

I propose, therefore, the following next steps in order to carry our work to a successful issue:

First, the present members of the League must contribute to the extent of their ability so that we can have

money to work with. I have tried to make it as clear and appealing as I could that we have already great resources at our command, if each one of us would give one dollar, five, or ten dollars, or more, a month. Not as a matter of charity, but as good business to get the kind of a new world we want.

If our ten thousand League members would do this we could go ahead with publicity plans that would count. As it is we worry along with such amounts as happen to come in, and we never know far in advance how much will come; so that anything like farsighted planning is utterly out of the question.

Our next object should be to organize leagues in every State which should be affiliated with the National League as branches.

The State Leagues should elect each a member to the National Committee of the National League, so that we could have a democratic and representative body of direction and control. Our constitution is exceedingly liberal on this point, for any twenty-five members anywhere can elect a National Committeeman.

In each State there should then be one or more organizers, canvassers for money, and other workers; and all moneys raised should be divided between the State and National League, so that our people would no longer be harassed with different sets of solicitation; and so that the one system would provide the means for all the work, both State and National.

The National League should be the chief solicitor and the chief organizer of all these movements, National and State. Every business man will see how that would be both economy and efficiency in one. The National League should be the chief publisher for the whole movement also, and should be in a position to help the

A Thought for Christmas

"And on earth Peace."

Also

*"Think not that I am come to send
peace on earth; I came not to send
peace, but a sword."*

Reformers never get this matter straight, viz., that the same principle cuts two ways, that a great truth will both make for peace and make for war; simply because every truth will find friends who will be with it and enemies who will be against it.

It is the law of the tares and wheat.

And reformers never get this other matter straight, viz., that no good thing is ever accomplished once for all. If it is good to be done at all it must be done over and over.

This also is the law of the tares and wheat—they have to struggle on together until the end.

It takes a fight to get a new truth; but it takes a longer fight still to keep it.

It looks like a harsh law—but it is the law. By the same law there is a Christmas every year, and a harvest, and the earth speeds on her everlasting round. Nothing is ever done once and ended—thank the Lord! We have the fun of doing it again and again forever.

December, 1918

THE BULLETIN

A LIBERTY BUNDLE

If it is worth while to BUY A BOND, it is worth while to BUY A BOOK now and then—a worth-while book that will open your eyes and open your mind.

We feed upon the thoughts of other men and women. We are never sure of our own thoughts until we see them mirrored in other minds. That is the wonderful thing about democracy—the democracy of truth. Truth never comes along a lonely road. It comes along the highway of many minds.

If you want to be a knowing man, READ A BOOK.

If you want to be a man of power, Read a Book.

If you are sure, and want to be sure that you are sure, read a book.

The National League has a quantity of literature, books, pamphlets, leaflets—all of them earnest, enlightening, helpful.

We have assorted these into packages, LIBERTY BUNDLES, every package worth real money; and to every subscriber who sends us ONE DOLLAR for the Bulletin, we will send one of these LIBERTY BUNDLES, for personal reading, or for distribution.

In the lot are such works as "Back to the Land" by the Bishop of Meath, Bengough's Primer, Shearman's "Natural Taxation," Verinder's "My Neighbor's Landmark," books and pamphlets by Henry George, and upwards of 200 other selections. We cannot classify them more definitely, because constant demand is weeding them out all the time. But we will make your LIBERTY BUNDLE a satisfying premium with your subscription.

ONE DOLLAR, check, Money Order or currency.

The Bulletin,

56 East Johnson Street, Philadelphia, Pa.

work along in every State and in every community.

That is the form of organization which prevails in the political parties, in the lodges and labor unions, in the churches; why is it not the natural and business-like thing for us to do?

Finally, I have this suggestion to make. As one of the preliminaries to such a business-like organization of our resources for success, we ought to have a national conference at an early date. It costs money to come together at any central point, but there does not seem to be any other way to change a miscellaneous and scattered number of men and women into an organized body of continuing enthusiasm and definite purpose.

Such a national conference ought to be held early next year. If a number of our single-taxers will second this motion and show an energetic zeal for it, the League officers would

be greatly assisted in sending out such a call. I would like to see such a revival of interest that the National Committee could feel they were carrying out the general desire of the members, instead of acting on their own motion in all their undertakings.

As in the last number of THE BULLETIN, so in this, I am printing the League subscription blank again. If you want us to go on working for you it is necessary that you fill out this blank at once, so that we may know what to depend upon for next year.

The officers of the League have no right to make engagements, or contract for the spending of money, or in any wise obligate the League beyond the amounts of your express pledges.

So then our Christmas preachment ends, as before, with the dotted lines:

THE NATIONAL SINGLE TAX LEAGUE

OF THE UNITED STATES

HARRY H. WILLOCK
Treasurer

LEWIS JEROME JOHNSON
President

ROBERT D. TOWNE
Gen. Manager

Office of Headquarters:
56 EAST JOHNSON STREET
Philadelphia, Pa.

I hereby subscribe \$.....for the work of the League for 1919.

(Subscriptions may be paid in monthly or quarterly instalments to suit the convenience of the subscriber)

Name

Address

Make checks payable to The National Single Tax League, or to the Treasurer.

The NATIONAL SINGLE TAX LEAGUE

- Is
- A non-partisan organization**
- Which advocates**
- Abolishing all taxes on improvements**
- Abolishing taxes on goods and products**
- Abolishing taxes on productive capitals**
- And in lieu thereof**
- Placing one single tax**
- On the unimproved or site-value**
- Of land**
- Believing that this will**
- Equalize opportunity**
- Fairly distribute the costs of government**
- Promote industry and manufacturing**
- Make agriculture prosperous**
- And give to all the people**
- A higher standard of work and wages**
- Greater security of livelihood**
- And a larger participation**
- In the comforts and refinements**
- Of advancing civilization.**

ONE DOLLAR makes you a member and entitles you to a year's subscription to "The Bulletin" and a varied assortment of literature dealing with the current problems of taxation, politics and good government.

HEADQUARTERS, 56 East Johnson Street, Philadelphia, Pa.

The

V. 3

JANUARY
1919

Bulletin

FREELIB COMMISSION

A Record of
Reconstruction

A LITTLE Journal of good politics and good business—Dedicated to the American Ideal of Democracy and advocating the application of the Sovereign Power of Taxation to the site-value of land to promote individual and national prosperity



Proclaim Liberty throughout all the land to all the inhabitants thereof

LIBRARY THE

UNIVERSITY OF WISCONSIN

PUBLISHED Monthly by
The National Single Tax
League as a contribution
toward the new world the war
was fought to win
Mailed at ten cents a copy and
One Dollar a Year

THE Declaration of Independence is the bravest document that was ever signed by the representatives of a people. They declared that every man has the right to live. And what does that mean? It means that he has the right to make his living. It means that he has the right to breathe the air, to work the land; that he stands the equal of every other human being beneath the shining stars, entitled to the product of his labor—the labor of his hand and brain. That every man has the right to pursue his own happiness in his own way. Grandeur words than these have never been spoken by man.

And what more did these men say? They laid down the doctrine that governments were instituted for the purpose of preserving the rights of the people.

And what more? That the people are the source of political power. The old idea was that political power came from the clouds; that political power came in some miraculous way from heaven; that it came down to kings and queens and robbers.

Our forefathers reversed this thing and said, No, the people are the source of power and their rulers are their servants. It is hard for you and me now even to imagine the immense results of that change. These grand men were enthusiastic; and the world has only been raised by enthusiasts. The enthusiasts of 1776 were the builders and framers of this great and splendid government.

What we want to-day is what our fathers wrote down. We approach it but have not reached it yet. We must progress. Wait! There will be grander things. There will be wider and higher culture. Ours is the first republic in the history of the world. Let us have liberty. Give to every man the fruit of his own labor—the labor of his hands and of his brain.—Robert G. Ingersoll.

An Army of Single-Taxers



ANNOUNCEMENT of a plan for "mobilizing an army of Single-Taxers," with lecturers and "explainers" in every community on the continent so far as possible, through the agency of the **INTERNATIONAL RECONSTRUCTION SPEAKERS' BUREAU**, appeared in *The Public* on December 28. Since that time arrangements have been made to conduct the Bureau under the auspices of the **NATIONAL SINGLE TAX LEAGUE**, whose facilities will be thrown open for the benefit of lecturers, in organizing speaking tours, etc. Local speakers also are wanted; every locality should have men and women who can intelligibly explain Single-Tax and other topics of social reform.

This means you—you need not be a trained platform speaker—if you can courteously explain any of these topics, you owe it to your community to do so. The Bureau will offer your services to organizations in your vicinity, list to be furnished by you. Assistance in compiling speeches will be given when desired. In this way it is hoped to build up a large corps of competent speakers.

Nearly 100 men and women have already enrolled since that first announcement and every mail brings additional enlistments. There should be hundreds, perhaps thousands of people able to help in this work. **YOU** are one of them.

Write now for particulars, or send the names of those in your neighborhood who are competent to do this, even on a small scale. Write your name and address on the margin of this page, tear out and mail at once to Harry W. Olney, Secretary, P. O. Box 742, Springfield, Mass.

The Bulletin

Published by the National Single Tax League of the United States at its Headquarters, 56 East Johnson Street, Philadelphia, Pa.
Lewis Jerome Johnson, *President*; Harry H. Willock, *Treasurer*; Robert D. Towne, *General Manager*.

Entered as second class matter at the Post Office at Philadelphia, under the Act of March 3, 1879.

Vol. III

JANUARY, 1919

No. 1

LEAGUE PROSPECTS IN 1919

By **ROBT. D. TOWNE**
General Manager of the National League

To the single-taxers of the United States, and to all men and women who are interested in a juster social state. The war has made the need of fundamental reforms universally felt, and has opened the doors wide to every legitimate reform endeavor. There is a great duty upon us at this moment—a double duty.

The world wants to know what we have to offer, and it wants it stripped of all the frills, the personal foibles and vanities of opinion. It is the duty of single-taxers to deliver their message, and it is not less their duty to deliver it with all possible sanity and straightforwardness.

The National League is inaugurating a Speakers' Bureau. Mr. Harry Olney, of Springfield, Mass., will be in charge of this work. Mr. Olney is a simon pure single-taxer, whose head is on his shoulders straight. He knows how to do this work. He has more than a hundred volunteer speakers already lined up. The National League will give him the tools to work with. I hope our people everywhere will co-operate with us in this undertaking.

Our next enterprise for this year

is a campaign of advertising and syndicate editorial services for newspapers. We propose to supply this service to some 5,000 newspapers in regular weekly instalments. We can operate this service at a cost of about \$10,000 a year; I am even hoping to make it self-supporting after we get it established. There is no other line of work which will bring such big returns for our money.

We are rapidly completing arrangements by which every active State organization can join the National League and publish its State news and advertise its activities as well as solicit funds and pay its expenses in co-operation with the League. By this plan we aim to bring to an end the competition which has heretofore prevailed between State organizations and the National.

Michigan starts off with such an arrangement this month, and we hope to add the other States within the next sixty days. By combining all the States into one group of co-operative endeavor we shall soon have a mobilization and a concentration of forces and resources that will

be not only mutually stimulative and informative, but tremendously formidable as a showing of strength to the outside public. I hope all of our State leaders will lend their hearty co-operation to this plan.

Through the generosity of Mrs. Fels and other members of the League we have reached a new and mutually helpful understanding with the public in New York. Mr. Stanley Bowmar, with the editorial assistance of Mr. Stoughton Cooley, and with a new financing plan which they have inaugurated, will seek in the present year to place that publication in a more effective position of leadership in the journalism of our cause than ever, and I trust all single-taxers will rally to their banners and give them the help they have earned by long and faithful service to the movement.

We are also ready to inaugurate a national organization service. That is to say, the National League will provide organizers to go into States where they wish our help and assist in organizing State and local leagues and will provide a way for such newly organized branches to be kept in touch with the State and general work thereafter.

And then I would not have the many single-tax friends who took an interest in my newspaper project, as outlined in *The Aeo*, think that that plan has cooled off. On the contrary, I am hoping to see a beginning made on it before the year is out. I have found a very wide interest in the subject. I know, whether others have become fully awake to it or not, that the greatest need of our times is a reconstructed journalism, a journalism that will function in

keeping with the democracy we have sacrificed millions of men to safeguard.

I know there are faint hearts, and doubters many. I know just how much unconsidered opposition there is in the world to everything men undertake to do. I am hearing from all sorts of single-taxers. Some are just plain tired. Some are disgusted with the world. Some are for taking a long rest. And, to be quite frank, there are very few who rise wholeheartedly to schemes that look "big."

But, in the words of that great soul which has just passed into the other world, a man whose friendship I enjoyed and whose untimely taking off has touched me deeply, "My hat is in the ring." I know the young men and women of America will respond to this great dream of justice that was born in the brain of another American as great as any other, living or dead. I know that we are on the right track. And the thing I am looking at as the goal of our efforts is no little thing. It is not a picayune thing of trifles. It is "big." It is big with forces that are sovereign in human affairs. It is big as government is big—big as the enormous taxation which supports government—big as human ambition and desire—and beyond everything else, it is big with the promise of a regenerated world!

There is only one thing that has in any degree discouraged me in the past year, and that is that I should have to argue and beg and plead with any man or woman to take hold with might and main in this great work. In these recent days, when so much confusion has mingled with the deep sadness that is in countless

millions of hearts, I have turned with increasing admiration and solace to the wonderful words—the prophetic and inspired words—of Henry George: "The truth that I have tried to make clear will not find easy acceptance. If that could be, it would have been accepted long ago. If that could be, it would never have been obscured. But it will find friends—those who will toil for it; suffer for it; if need be, die for it. This is the power of truth."

So I kept saying to myself, this is a truth that is marked to go forward. It makes no difference who comes, or who goes, who falls by the wayside, or who grows faint and weary. And it makes no difference who measures up to leadership or

falls below the mark. Here is a truth which will find friends—and all that any of us is answerable for is to face forward and do the best he can.

The response to our recent appeal for funds was general and generous, but it is not sufficient to cover our whole program for the year, which will cost approximately \$50,000.

Within a few days our letter, with report for the past year and prospectus for the current year, together with subscription cards, etc., will go out to all our membership. I am looking for a subscription of funds this year that will place our movement permanently to the front and put it in the way of constant and rapid progress.

THE PASSING OF MR. ROOSEVELT

The uses of great men! What a power can be developed in our modern world in a very few years by a man who has the genius for popularity! Theodore Roosevelt mounted to world-wide eminence because he put into living speech the feelings, thoughts and purposes which were moving in the breasts of all men and women.

What could have more genuinely focussed the groping aspirations of civilization than that felicitous and clarion proclamation: "If this world is to be a good place for any of us, it has got to be a pretty good place for all of us."

How great a place this marvellous man made for himself in the thoughts and affections of the human race! How much of that agreement

and unity of sentiment which is growing among the nations of the world is the quick fruitage of the seeds planted by his dexterous tongue and warmed into a glowing vigor by the ample and infectious generousities of his splendid mind and heart!

Theodore Roosevelt did as much as any man who has walked our earth to give to the American people that happy eminence and leadership which is just at this moment the crowning feature of world politics. He made the idealism of Democracy count heavily upon the universal thought. He advanced us immeasurably as a nation toward that empire of counsel and inspiration which is bound to increase in its influence upon the entire human race.

PRESIDENT WILSON ABROAD

The ambassadorial offices of President Wilson among the nations of Europe come into a singular and impressive prominence in connection with the death of former President Roosevelt. In fact, former President Taft belongs of right in the same association, since he is prosecuting an effective rear-guard fight in the same battle in which his successors have been engaged so valiantly.

Thus we have had a triumvirate of our last three Presidents, whose great services focus upon one issue, viz., world peace, world unity and understanding, world brotherhood.

Colonel Roosevelt was the first to bring American opinion to bear strongly upon European thought. The welcome accorded President Wilson is significant of something altogether greater than mere consent to his specific proposals. The common people everywhere receive

him as the spokesman of a nation which stands to their hearts for untranslatable things. In those countries where his language is not understood there is still the same welcoming cordiality. And here at home as well as abroad Mr. Taft is speaking a language that is interpreted by the common host of men as going far beyond the currently expressed objectives of any of our stated programs.

These three Presidents have in some fashion become almost providential men, moving, no doubt, in ways that maybe they have not fully comprehended, in step with a deeper and irresistible trend of the master spirit of civilization. They are bringing about that acquaintance of peoples which will presently beget a new neighborliness—and so the cause of world peace steadily advances.

SEPARATE ASSESSMENT OF SITE VALUE

By LEWIS JEROME JOINSON

Single-taxers will agree that it is difficult to find language which expresses their purpose with adequate brevity and clearness. Much of what single-taxers have said is easily misunderstood; much of it has been so misunderstood. Many who should be with us are doubtless for that sole reason indifferent or in the camp of the enemy.

The National Committee of the National Single Tax League of the United States, as a part of an effort to correct this evil, uses the term "site value" as the name of what it

proposes as "the sole basis for revenue taxes." Site value it defines as "the value that the development of society adds to land." The term may sometimes conveniently be expanded into "site value of land."

It is hoped that these terms will, at least, not positively mislead and confuse as have all the various terms which they are intended to supplant. Even the classic "the value of land irrespective of improvements;" in addition to its objectionable length, is likely to leave an inquirer in doubt as to whether, under

our proposal, improvements are to be exempted or not,—whether the portion of the selling price due to improvements in the land is intended to be deducted in arriving at the taxable value of the tract, or is intended to go unnoticed and so automatically be included in the taxable value. Such a value would plainly be, in a certain sense, a "value irrespective of improvements." It would be a value in which improvements had not received attention in assessing and consequently a "value irrespective of improvements."

A Site-Tax Bill

In order to forestall ambiguities of this kind, and to bring generally to light the nature and extent of site value and to whose land site value attaches, the Massachusetts Single Tax League has prepared a bill for separate assessment of site value which we reprint below. This bill was introduced into the 1918 session of the Massachusetts Legislature, and will be reintroduced in the next session. At its first appearance it secured the volunteered and warmly welcomed approval of the Tax Commissioner of the Commonwealth, his approval being at least a clear-cut approval of the principle. The details he did not go into, and it is likely that on closer study of the bill he, like the promoters of the bill themselves, may have amendments of value to propose. It is reasonable to hope that with the growing interest in taxation this or an equivalent measure may not be long delayed. Such a measure is obviously an essential part of the single tax regime, and should have attention of singer-taxers accordingly.

Massachusetts has been for years separately assessing land and buildings, but improvements in land are still lumped with land as in many other States. It seems clear that separate assessment of land improvements is as logical as the separate assessment of buildings—if the latter should be separated, so should the former.

Among other advantages, such a law will direct attention to the relatively great importance, in farming, village and even suburban communities, of land improvements. In helping to make clear the difference between the site value which we propose to tax and the gross selling value of improved land, now usually assumed in popular thought to be the value of land, this law should help to create the widespread welcome for the single tax which it deserves. Moreover, a specific measure for this purpose forms a very convenient introduction for a discussion of single tax among farmers and other land owners. It should be borne in mind that this is a Massachusetts bill. In States with different timber conditions, trees could not be so readily disposed of as land improvements. States with greater mineral resources might need more specific treatment of mineral lands.

The bill is as follows:

AN ACT

To require the separate assessment of buildings, land improvements and the site value of land.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Section fifty-nine of

Part I of chapter four hundred and ninety of the acts of the year nineteen hundred and nine is hereby amended by substituting for the requirement numbered "Seventh," the following: Seventh. The value of real estate assessed, specifying separately the three following values, to wit: (a) the value of buildings exclusive of land; (b) the value of land improvements; (c) the site-value of land. The value of land improvements is herein understood to mean, for each tract of land assessed, the portion of the value of each such tract due to the clearing, draining, cultivating, fertilizing, grading, and fencing thereof; and to the presence thereon of trees, shrubs and other vegetation, including standing timber and growing crops; and to all existing improvements in, on or to each such tract, other than buildings; and to improvements in abutting highways to the extent of the amount paid by the owner as special assessments for local betterments but not in excess of such amount. The site value of

land is herein understood to mean for each tract of land assessed the portion of the fair cash value of each such tract which remains after subtracting therefrom the value of land improvements as hereinbefore defined and therein included.

SECTION 2. The tax commissioner shall and is hereby authorized to prescribe such changes in the form of all blanks, records and reports as may be necessary in order that the separation of values required by section one of this act may be correctly recorded and reported.

SECTION 3. On every tax bill issued by the cities and towns of the Commonwealth for taxes based on the assessment of April 1st of the year nineteen hundred and nineteen or on subsequent assessments shall be stated separately the assessed value of and the amount of the tax on (a) buildings, (b) land improvements, (c) the site-value of land, all as defined in section one hereof.

SECTION 4. This act shall take effect on April first in the year nineteen hundred and nineteen.

ANY CITY

By EDMUND VANCE COOKE

There is no city set so high as Ourtown may become,
Not with an ancient battle-cry and din of life and drum,
Not by her chimneys and her towers,
Not by her predatory powers,
Not by a greed for gain to which her rivals shall succumb,
Not by her pride and pelf,
But by her fealty to self.

And what is Ourtown's self? What her heart's core?
Not sky and water, hill and shore,
For these were here long time before
And shall remain when Ourtown is no more.

Built not of stone and wood,
But of human bone and blood,
Ourtown is the brain which schemes,
Ourtown is the mind which dreams,

Ourtown is the plastic hand
Working what the head has planned.
Ourtown is the mother-breast
Lulling tender babes to rest;
Ourtown is this flesh and soul
Blended to a common whole.

Ourtown then should nourish all,
Strong and feeble, great and small;
Ourtown then should grant to none
What she gives not every one.
In that day her star shall rise
To the zenith of her skies.
In that day she finds her powers
Tokened by the watchword "Ours."

When some super-citizen
Broad of purpose, keen of ken,
Puts, in concrete, stone or steel,
Some dream for the common weal,
To purvey or to produce
Things of service, things of use,
Ourtown shall not rise and say,
"For this service thou shalt pay.
Thou hast made our city better;
Henceforth Ourtown is thy debtor.
For this gain which thou hast brought us,
For this good which thou hast wrought us,
Thou shalt pay a token yearly,
Thou shalt pay and pay us dearly,
Lest, unhappily, we forget
Thou hast put us in thy debt!"

When some lesser man, discarded
By his time or half rewarded,
Finds some spot untilled, unbuilded,
Which has never cropped or yielded,

A NEW YEAR GREETING

By ROBT. D. TOWNE

"Wish you a happy New Year."
What a blessed sentiment that is!
And the best of it is we mean it—
Everybody means it. Take us at our

When he seizes on this treasure,
Ourtown shall not voice displeasure,
"Nay, this land which God hath given,
Lain here since that day and even
When this earth-star bloomed in
heaven,

This is held from thy enlargement
By a scrap of paper parchment,
Held by one who has retarded
All of us and so—rewarded."

Nay, in that day, Ourtown's trust is
Firm fixed on the larger justice.
So, proclaim from tower and steeple;
"Ourtown is for all her people,
Whoso holds the soil shall use it,
Lest his title-claim grow cold.
Whoso muscles it and thews it
Holds his right and still shall hold.
None shall live upon the labor
Or the brow-sweat of his neighbor,
But each one the sum and merit
Of his own toil shall inherit."

This, Our City, if you heed,
If in this one thing you lead,
You shall live in song and story
With a newer, brighter glory.
Other cities, learning of you,
Strive they may to rise above you,
Yet shall follow and shall love you.

There is no city set so high as Ourtown may become,
Not with an ancient battle cry and din of life and drum,
But by a fealty to self to strike the selfish dumb.

best or at our worst, we humans really do wish each other well; and most of the frightful cruelties we inflict upon each other are done in

ignorance, or under militaristic and autocratic goading, or in that panic of competition which, under an archaic system of taxation, we like to call conscienceless business or soulless commercialism, not knowing in the least what we mean by those terms.

"Wish You a Happy New Year"

And then I paused and asked myself if I honestly meant it. And in the midst of that pause this odd notion occurred to me: I said to myself, "I will pick up three newspapers, whatever I lay my hands on first, and I will glance through them; and then I will base a New Year's talk on what I find in those three publications."

And before I tell you what I found I must warn you against a common error. We single-taxers are sometimes accused of taking things too seriously, and of manufacturing our facts. The warning I wish to make is this: The facts I am building this New Year's greeting on are NOT MY FACTS. I got them out of *The Delineator*, the *Philadelphia Evening Bulletin* and the *Philadelphia Ledger*. And the conclusion I am going to draw is valid without any reference whatever to single tax, or any other theory.

12,000 Charity Children

In this number of THE BULLETIN the article from the *Philadelphia Ledger* is reprinted. I want you to read about the city's dependent children. It says that there are 12,000 children in this one American city in charitable asylums, that it requires eighty-two institutions to take care of them—that thousands are farmed out to private homes;—if

you have read your Dickens you know what that means—that ten million dollars are invested in these charity (and misery) plants and sixty million dollars of endowments are needed to support them! I have read somewhere recently that the charitable asylums of the country have increased from 700 to nearly 4,000 in the past three decades! We are printing in this number of THE BULLETIN something about farm tenancy from *The Country Gentleman*, published by the Curtis Publishing Company, a reliable and conservative publication. Glance over these and reflect back upon that 12,000 charity children of Philadelphia—the city of homes!

And then I reach for the *Philadelphia Evening Bulletin*. We are re-publishing a part of the story I find there. You will note that it is the statement of Nathan A. Smyth, Assistant Director-General of the United States Employment Service. This Government officer says: "The United States Employment Service has been called to stand with others at the Chateau Thierry of the defense of this country against the incursion of Bolshevism. . . . Unless remedial measures are promptly taken the sight of stranded, workless, moneyless soldiers will be common throughout this State (Pennsylvania). . . . The great danger is that there won't be jobs enough to go round."

And there you have it—the same old ugly thing that has been kicked about by the political parties for the past forty years—not enough jobs; we must have more tariff protection so that the manufacturers can give these workless men jobs.

40 Per Cent. Unfit

Well, that is enough of the newspapers. I pick up a copy of *The Delineator*—the women's magazine—and run my eye over its pages. I get to the seventh page, next stop after the first love-story—all magazines nowadays must start with a love story—and there an amazing headline hits me right between the eyes: "IS OUR NATIONAL VIGOR IN DANGER?"

The article is by Addington Bruce, a conscientious and painstaking writer. I run through the article and midway come to this: "Last year, under the terms of the Selective Service Act, two million five hundred thousand Americans between the ages of twenty-one and thirty-one were examined by draft board physicians. Of these young men more than seven hundred and thirty thousand were rejected on account of physical unfitness. . . . More were rejected at the camps. So that, all told, fully 40 per cent. of our prospective soldiers, etc., were physically unfit."

Forty per cent. of two million five hundred thousand!

Bear in mind, these are not my facts. And at this moment I recall that *The Delineator* has been appealing to the women of the land with a series of "Seventh Baby" articles. What is the matter with the seventh baby? *The Delineator* has dug up the facts. They are mortality statistics, sanitary, dietary and hygienic facts. Not my facts, you see. Not single tax facts.

Well, the fact about the seventh baby is that it dies. Every seventh baby born in America dies in babyhood! I will not pile up words to

add to the tragedy of those figures. I will leave it to the imagination of men and women who are fathers and mothers to assess the magnitude of those figures in terms of suffering, heartache and despair.

Your Poor-House Chances

And while this seventh baby tragedy is running in my mind I recall a letter I got this morning from Howard Holmes, of Cleveland, inclosing a big, real estate ad. cut from a Cleveland paper. In the ad. are these figures: "Number out of each hundred men who are rich at sixty-five, 1. Number independent at sixty-five, 4. Number invalided, 5. Thirty out of each hundred die at or before 65. And out of each hundred men who fare forth on the journey of life, 54 become dependent before they reach 65."

Not my facts. These are declared to be insurance and bank facts. You see, for the average man to-day, it is two chances that he will land in the poorhouse to one that he will land in his grave by middle life—and independence is almost a hundred to one shot.

What a lot of sob stuff, you will say, for a New Year's greeting. At least, that is what a great many people would say—the optimists would say it with a grin—the pessimists with a snarl—your practical folks with a—"cut it. What's the use?"

Now there is some use—and it has nothing to do with single tax, nor any theory whatever. These are not my facts. I get them from the newspapers and the magazines. And the first thing to be said about them is that every one of these sets of facts is terrible. They are the kind of

facts that bite. You cannot dismiss them. For there they are, out in the open, inescapable, dreadful, appalling. And here is my kick. Since the newspapers and magazines publish these facts, assure us they are facts, why, in the name of heaven, don't they go on and discuss them? I charge our American journalism with a shameless and criminal silence on these terrific facts of our social condition. They print the facts in their back pages, and then run away from them—leave them on the public doorsteps as foundling facts—when they ought to discuss them, air them, ask whether they have to be that way or whether there is a remedy.

Is There a Remedy?

That is the shocking and unfathomable editorial apathy and density and cowardice which I challenge. If our civilization is hopelessly adrift in such sweeping tides of degeneracy as these facts announce, or if the facts challenge our world, our human nature, the Almighty, Himself, what is the matter with our literature that it hasn't the red-blooded courage to be frank with the people?

On the other hand, maybe there is a remedy; maybe there is something we could do. Why, then, do we fail of that leadership of enlightenment which it is the business of journalism to give us? Here we are, in a world that is literally rotting down before our eyes, as the papers themselves tell us, and not a single manly word from one end of the country to the other—not a newspaper in the United States that addresses itself to social problems at all, except to quibble,

minimize and scoff at men and women who profess to have cures, and to brand every honest thinker about them as Socialist, Bolshevik, I. W. W., or worse, whether he is or not.

And the next point I make is this: There are people in the United States who honestly believe they know the remedy for this Niagara of social degeneration. They honestly believe they know how to lay an arresting hand upon our social ills. They are not fools. They are among all classes and as patriotic, useful, successful as any of the rest of our citizenship. Many of these men and women occupy high place in the affairs of their community. Some of them are in the state and federal governments. Some are college professors of international reputation. Some are among the very rich men of the country, leaders of great industries. All of them are intelligent above the average.

These men believe they know how to stop these bad social tendencies. They believe they know how to give that seventh baby a chance. They believe they know how to give that fifty-four out of every hundred who are headed for the poorhouse a longer lease of hope. They believe they know how to wipe out the disgrace of unemployment forever; and at the same time to stop the hideous sin of low wages as the strange social concomitant of dizzy fortunes in the hands of the few.

Why Not Print It?

These men not only believe they know the cure—but they point to a literature of brilliant and fascinating power extending over centuries

in which their views have been set forth. They fortify their position out of all the charters and constitutions in which men have declared for freedom and democracy. They base their claims upon the very words, as well as the spirit, of Him who is worshipped as the leader and lawgiver and redeemer of the human race.

These men and women declare they know the remedy for poverty, for low wages, for hard times, for slums and the social miseries that grow out of them. They declare in good faith, and with the solemnity of high conviction, that the remedy is to be found in an expedient as old as human government, viz., in the sovereign power of the government to tax.

My point, you will note, is not that we single-taxers have the simon pure remedy; but only that we hold it in good faith. And then the bigger point is this: Since the newspapers give us the facts that shock and distress the souls of men; and since they acknowledge that they have no opinion of their own about the facts; and since there are thousands of men and women who match the facts with a belief which is as fascinating and alluring as the gleam of gold above the darkness of the dawn; why in the name of heaven and for the solace of all earnest minds don't the newspapers and the magazines tell the people what this belief is? It would at least be a sensation, as novel as the Dodo or an angel, to exhibit a bunch of freaks who profess to know how to save the world.

Why do they affect such a vast respect and fear of the subject? Is there anything more sacred than the

right to live? Anything more blessed than the hope of success which lures men and women to the work of life and makes them brave to endure? Anything more beautiful than the sweet ambitions of the young for the adventures of living, for love and marriage and children, for home and plenty and contentment, for a busy day and a long evening as life leans toward the sunset and evening star?

Not as the Heathen

And now I am going to try to end with a real New Year greeting. Single-taxers of the United States and the world, let us rejoice that we are not as the heathen are. We have an economic faith. This promise of a new world has the sound of reality to us. We embrace it in gladness of heart. We believe we see the three great potentialities of our world, viz., land, man and his governments, falling into a new adjustment which will be like another great emancipation; and we believe that readjustment can be effected by simply changing the direction of the power of taxation. That power, under our present system, plays with all its force upon the industries of the people. We would shift it around and have it played upon the land values which grow up wherever the people gather together in communities, cities, states and nations.

Taxation is a mighty force. It is the whole force of our sovereignty. When that force beats steadily down upon our goods, our industries and improvements, it tends to smother and extinguish them.

On the other hand, as the world fills up with people it is obvious that the price of land is going up all the

time. It isn't because the dirt is getting any more valuable. It is just because there are more wanting what God gave us as our raw material; and more ways invented for using it. Now every business man knows that making a thing dear is exactly the same as making it scarce. Thus our world is actually growing smaller and smaller while the people are increasing.

Land is Plentiful

But if you turn that stream of taxation off of our enterprise and turn it upon this "unearned increment," as it has been called, it has the effect of lifting the embargo of monopoly and ever-increasing cost and giving every man an open chance to all the land he can use. For our eyes tell us that there is no real scarcity of land—our raw material is sufficient for a human race a hundred times larger than ours is

LAND OWNERSHIP

THE BULLETIN believes in land ownership. Every man ought to own land. The man who does not own a piece of land is in the same state exactly as a tree that is pulled out of the earth and suspended in air.

The giant Anteus was unbeaten while his feet stood on mother earth. When Hercules lifted him away from the land his strength went out of him.

Land is cheap—dirt cheap. When you have to pay high prices for it it is because you are compelled to pay for something else which is not land at all. A corner lot on Main street is not just land. It is land plus. The land is cheap. The plus is just

yet. And my greeting to you on this New Year is just this: We've got the goods. We've got the answer to the enigma of the centuries. We know how to prevent Bolshevism; and we know how to make democracy safe for the world. In fact we know how to work the actual fulfillment of President Wilson's words—"Make ready for the new day." And we know exactly how to apply Lloyd George's practical admonition, "Think out new ways for dealing with old problems. Get a real new world."

If the newspapers are apathetic let us be all the more enthusiastic. If the people have not heard of our faith let us carry it to them. If we have lost faith, let us revive it. If we have lacked courage, let us rekindle it. We have a truth that is fundamental to all progress and to all reform. We must go over the top with it.

what the community makes it. That plus is made up of population, schools, churches, parks, public conveniences, the progress and civilization of the people (all supported and advanced by your taxes.)

You can't go on buying that plus all the time, for it is forever increasing, as it should. You should not have to buy human progress and civilization, and the community benefits which have been growing for ages every time you buy a piece of land. Every time a baby is born the landlord adds another point to the value of the land he wants you to buy—just because we have been so slow in separating these two val-

ues, the actual value of land and the social or site-value which attaches to special locations.

Look into the single tax, and learn

about these two values. If it doesn't help you it cannot hurt you.

Send along one dollar for THE BULLETIN OF RECONSTRUCTION for a year.

LOOK INTO YOUR TAXES

They are the biggest item in your business costs—in your living costs—and they are getting bigger all the time.

Taxation is the root power of your sovereignty. A bad system of taxation will ruin a country. The United States grew out of a revolt against unjust taxation—taxation that hurt business. A just system of taxation prospers a nation and its people in all their individual and corporate concerns.

THE BULLETIN OF RECONSTRUCTION is devoted entirely to the subject of TAXATION. It advocates the theory of a single tax on land values and the total exemption of improvements, factories, buildings, homes, money and personal property. The single-taxers may not be right, and then, again, they may be. It is an interesting theory, worth investigation. Subscription for a year is only a dollar.

ISSUES FOR THE NEW YEAR

The New Year will not be far along before the manufacture of issues will be under way for the Presidential contest of 1920. The peace table in France will be set with a dish or two that will recall the "sing a song of sixpence" of Mother Goose; for there will be "four and twenty blackbirds baked in a pie," and when the pie is opened those birds will begin to sing in dead earnest.

International issues, in other words, will smother and extinguish home issues, just as national issues at home are always blinding us to our local issues, which are more vital to the general welfare than national or international issues ever can be.

Take the railroad question. We shall have the issue of Government vs. private control. It will be one of our liveliest issues. But it is really not as vital to any one of us as local

taxation; and yet it seems almost impossible to make an issue on taxation.

We have had Government control and operation of railroads for some time now, with the result that where it once cost \$2.14 to go from New York to Philadelphia it now costs \$3.00. Everything the Government took under its paternal and controlling care immediately jumped in price. And yet Government price-fixing will be a live-wire issue from now on. When the labor program is ciphered down to brass tacks, it comes to the same thing—Government price-fixing.

The British Labor's "new world" proclamation puts the "minimum wage" as the first pillar of its house. Government must establish wages. And we hear it said Government must make the price of cotton,

wheat, hogs. Great Britain experimented with price-fixing five hundred years by means of the corn laws. The United States has been fixing wages and the earnings of capital for a century by means of a protective tariff. And yet they are more unsettled than ever.

But now we hear the old issue is to be brought out again in the next Presidential campaign. A stiff protective tariff is to be our only salvation, now that we have got a new world composed of national groups pledged to a wonderful, new entente cordiale.

Meanwhile, there is a neglected issue right under the nose of every workingman, every capitalist, every owner of a home or a farm—and nobody sees it. That is, nobody who appears to get excited about it. Protective tariffs come and go, but farm mortgages go right on forever. Prices go up and prices go down, but interest never sleeps, never pauses, and never varies much. We fight our state issues year after year and ought by this time to see how little they affect us one way or the other; but the price of land goes on up and up; wages may rise, but the dollar goes down; business chokes and suffocates and flies to larger and larger combinations to survive—and still the land price mounts; and nobody sees an issue in it.

We get excited over our national and international issues. We are full of schemes now to do this and that great thing. Many of our reforms are taking down the old catch-words "National," "American," and the like and unfurling new emblems with the brave word "International" in beautiful colors; and the heart

thrills with a new accent of world-brotherhood.

But meanwhile, an archaic system of taxation flounders along like the brutal juggernaut it is and nobody seems to find an issue in it big enough to get worked up over. Just now we've all hooked up with the "ability to pay" theory of extracting money from the public for the expense of government; and that seems to satisfy the general conscience and seems perfectly all right. Why shouldn't we take from those who have and go easy on those who have nothing? It is reasonable and right and merciful.

Some doctors do that way. If you are poor they will operate for nothing. If you are rich your bill will contain an unitemized statement of all the operations for which no pay was received, subject only to a nice discretionary and strictly professional inventory of your ability to stand the gaff.

A better illustration is the safe-blower. He is not on his job until he learns the art of picking the safe that's got the most in it. Or the pirate, who knows how to be kind to the poor while professional honor requires that he shall rob and scuttle ships only of those owners who can afford to lose. If the American people, or any other people, could learn how to go at one issue at a time and settle it—but, of course, that is idealistic and out of the question. Everything has to crowd along together; nevertheless, here is a suggestion to all politicians, to all statesmen, parliamentarians,—even Congressmen and legislators may one day feel like taking notice of it, viz.:

There are three local questions which are more vital to the happiness of the people than all other so-called issues rolled into one. They are:

(1) The price you pay for the spot of earth on which you live and work.

(2) The taxes you pay for the support of your several governments.

(3) And the relation of these land prices and taxes to each other and to the whole theory and practice of the government which was established to serve you and promote your well-being.

ADVOCATES SINGLE TAX PARTY

By OLIVER MCKNIGHT

Amid the shouts of the victorious and the pleadings of the defeated, in this hour between the night of war and the dawn of peace, all lovers of humanity should resolve to use every means possible to enlighten the masses of men in the things that make for Plenty, Peace and Progress.

Our hearts should go out in an earnest appeal to all men to consider the efficacy of the single tax, and to do this more boldly and convincingly than ever before. We should "tell the truth, the whole truth, and nothing but the truth" about the single tax.

Bearing this in mind, we will stop claiming that the single tax is accomplished in Australia, New Zealand, Canada, South Africa, South America, Arden and Fairhope. The best that can be said about these places is that the single tax is at work there with a dark lantern and skeleton keys. We will also refrain from boasting of the innumerable single-taxers that infest the world, because real single-taxers are so few that they inspire neither respect nor fear on the part of our enemies. To tell the whole truth about

single tax briefly and to the point, is to say it is a plan designed to take the rent of land for the benefit of those who have produced it—all the people.

To tell nothing but the truth about single tax is to refrain from classing it as a "good business proposition" to men whose landed interests equal or exceed their business interests.

We must make men to *want* the single tax, not because it will "put money in their clothes," but because it is fair, it is moral, it is just, and, because it is all of this, it is the only force able to fight the hosts of anarchy or the entrenched army of restricted opportunity—some one of which is bound to rule in human affairs, if single-taxers continue to bury the one talent of efficient organization in the napkin of conservative action.

Too long have we remained in the trenches and dug-outs of the old parties. Too long have we wasted ammunition in misdirected fire. Too long have we refrained from going "over the top" behind our old banners of the "Land for the People," "Equal Opportunity," "Common Ownership of Land" and "Justice for

All," and driving our enemies, if not to destruction, at least out into the open—where they will have no unfair advantage.

In the language of He of old—"Why stand ye here idle?" in these days, when a wounded, suffering, debt-burdened world cries piteously for succor. We have, and we know we have, the remedy that will clean up the poverty plague spots of earth, and cure the cancerous growths of privilege—which our former idleness and cowardly politics have helped to develop. We have, and we know we have, a cause that is worthy of our best efforts, and we know of a method—separate political action—which will impress our ideas on our heretofore unthinking, careless or ignorant brothers. We must hold the beauty, righteousness and sufficiency of the single tax up to the gaze of men, so that all may see—something that seems far away from the thought of most single-taxers.

Let our watchword be Political

Organization. Is it not a pitiful, if not disgraceful state of affairs that, after forty years of so-called propaganda of a most worthy cause, that only in three or four states can voters express their desire for straight-out-middle-of-the-road single tax? It may be said that single tax will never receive a majority vote in any large community—no matter how strong we make our organization. What matters it? Long before such a result is achieved (if ever achieved) the morale of the enemy troops will be so badly shattered and their sources of supply so rendered useless by the bombs of righteous legislation which our growing organization will compel old party leaders to drop upon them, that we can have a moral peace without a physical victory.

Let us, then, be up and doing.

From out our eyes remove the mote,

Then, still achieving, still pursuing.

We'll learn to labor and to vote.

ARE WE IN FOR A HUNDRED YEARS OF BOLSHEVISM?

By H. W. NOREN

[Mr. Noren is the editor of the Greenfield *Bulletin*, lately changed to *The Probe*. This little sheet is a work of love and is interesting and as much of a nuisance as a gadfly. "Noren's Comments" are incisive, more often destructive than constructive, but regular thought-compellers. The *Bulletin* does not agree with all that Mr. Noren says in the following article, but we welcome it just the same because we like free speech, and in the main it is true and wholesome.—Comment by Mr. TOWNE.]

It will cause a smile when I say that Bolshevism is the unavoidable ultimate of our present form of representative government. I will

men never yet had a plentiful supply of bread. This hundred years' trial is not an unreasonable prediction. Mankind has given over a hundred years' trial to representative government, and it held no fairer prospect to its champions than Bolshevism holds to its adherents. Popular movements of large importance, or even of merely large size, sometimes occupy the attention of peoples for long periods of time. For this reason it is possible that the Great Adventure in California was the last hopeful attempt to establish freedom that anyone now living will see.

It is not my intention to place blame upon individuals, who, after the last Great Adventure campaign, can still be classed as single-taxers, for I have been as guilty as any of them. Yet, this is a fact: that we have educated in our philosophy those classes of people who are benefited by things as they are, to the utter neglect of all those who are suffering and who have everything to hope for from single tax.

Let a single-taxer visit any large factory or mill in search of brothers in the faith, and unless he finds one among the owners he will find in vain. Some socialists he will find who know enough of single tax to dismiss it as of no consequence.

This is our present status, and unless we face about we may as well bury our talent and forget it. At this point I want to say that just two men of the single-tax movement have in any noteworthy degree reached the masses, namely, Henry George and Luke North.

The last Great Adventure amendment was the most perfect single-

tax proposal the movement has yet seen. It eliminated every foreign issue upon which single-taxers could divide in opinion. In spite of this a well-known single-taxer writes me a letter in which he calls the Great Adventure "Luke North's and Mrs. Robinson's 'stunt.'" A publicity enterprise towards which single-taxers have given liberally for twenty years, for the sole purpose of promoting single tax, ignores it.

Then we have those single-taxers who are Democratic office holders. And I make no distinction between the case where the man sought the office and the office sought the man. While in such position they earn their salaries by a service that violates single-tax principles. That this is so is illustrated by a famous single-taxer who, in office, must waste his time on such sickly business as government employment agencies. A purely socialistic palliative that is contrary to the philosophy of freedom.

Our present government is a diluted socialism with an overdose of spoils. Keen party leaders recognize this, and that accounts for them giving no encouragement to our insistent pleading for single-tax legislation. It would introduce a principle conflicting with the vast structure now in operation. Under single tax the governing machine we have would become largely useless. Not only would single tax simplify government, but it would reduce it to a mere fraction of its present size. This partly explains why political party chiefs who are hostile to single tax are willing to appoint single-taxers to office. To expect an appointed official to use the prestige of

his office to promote single tax is to expect him to destroy the very thing he is paid to build up.

The appointive power well knows this. He who appoints him need exact no pledge or promise for he realizes all too keenly how ridiculous it would be for anyone to preach single tax to a huge organization of which he was a part and which was headed straight for socialism. His effort would about equal that of a fly who, from the inside, would attempt to direct a rolling barrel.

As a merchant is ever trying to enlarge his business so politicians are ever trying to enlarge the scope of the government, which they treat as their business. It would be as reasonable to ask a prosperous merchant to reduce his business by seventy-five per cent. as it would be to ask politicians to enact single tax.

Socialism does not meet with this conflicting principle, for, every new function the government assumes adds to the number and power of politicians. This has long been recognized by opponents to government ownership. So long as we go in that direction there is no logical stopping place short of Bolshevism which is, it seems to me, purely Marxian. Socialists who hope Bolshevism will

be replaced by a more moderate form of political socialism are really wishing for a postponement of their own ideals.

Whether a theory be true or false can only be proven by trial of it in its purity. Socialism has already reached, or, is at least rapidly approaching, its goal in Russia. Nothing can be gained by having it come back to make a fresh start for the same place.

It is really said that in this world crisis single-taxers could be found who would stand aside and pretend to ignore, or to notice with sneer and opposition, the one serious attempt in all the world to oppose Bolshevism with the principles of freedom.

What are our single-tax opponents to the Great Adventure waiting for? Are they still hoping for favorable action from the Federal administration? Have not the single-taxers overwhelmed this Democratic administration with support? Has not the same Democratic administration refused so much as a hairsbreadth concession to the single-tax principle? Are we acting rationally in opposing those who work for us in California and supporting those who oppose our principles in Washington

PHILADELPHIA'S DEPENDENT CHILDREN

Reprinted from the *Public Ledger*

Philadelphia has at least 12,000 dependent children who must be educated, cared for and given proper rearing.

This impressive statement was made by J. Bruce Byall, superintendent of the Children's Bureau, main-

tained at 419 S. Fifteenth street, in an address recently before the Kearny Community Center, Sixth street and Fairmount avenue.

Mr. Byall for some time has been head of what is really the "clearing house" for various charitable asso-

ciations of the city in their work among neglected, poor and crippled children of the city.

Mr. Byall's address dealt with the topic: "Why Philadelphia has more than 12,000 dependent children." He said in part:

"This figure is not an imaginary one, and is in reality too small. The white Protestant institutions have room for 3,609 children, the Catholic 2,896, the Greek Catholic 40, the Jewish 433, the colored institutions 297, and those caring for the crippled about 229, making a total of 7,504. More than 3,000 children are placed in private homes, and the correctional institutions have a capacity of 2,134.

"There are eighty-two institutions caring for children whose plant value is over \$10,000,000, with endowment of over \$60,000,000. The total income of these institutions, including incomes from endowments, State and county support and private contributions, is approximately \$1,500,000.

Pigs vs. Babies

"Why are there so many dependent children to be cared for? Well, this question is a difficult one to answer. We will have to admit, first, that society is very ignorant in general on the subject of child improvement.

"Most of us know how to raise good squabs and good guinea pigs, but how many of us have studied the raising of children? We have almost no consciously recognized methods of raising better children. We know that good squabs are raised from good breeds only, and that we must then give them good air, light and food. The breeder who neglects these points soon lands in the bankruptcy court, but the State seems to be able to keep on raising incompetent children indefinitely.

"This city has no exact knowledge regarding its feeble-minded, but it is estimated that there are 5,000 feeble-minded in the city who need institutional care, and only about 1,000 are receiving it. In the State there are 20,000 feeble-minded, it is estimated, and of this number 4,000 are receiving attention.

"The Bureau for Municipal Research, working with the Chapin estimates that a family needed at least \$900 as a minimum to support life in 1907, says that according to prices today, this figure has been raised to \$1,625. A recent study of the bureau has brought figures to within \$100 of that mark.

"We used to point to business men who went to work at the age of eight years who succeeded. But for every man who made a success, there were hundreds who were crushed."

WHEN JOHNNY COMES MARCHING HOME—LOOK OUT!

Reprinted from the *Philadelphia Evening Bulletin*

"Unless remedial measures are promptly taken the sight of stranded, workless, moneyless soldiers will be common throughout this State."

Federal employment officials issued this warning in a statement to-day. A summary of conditions is given in a statement issued by Nathan A.

Smyth, Assistant Director-General of the United States Employment Service. He says:

"The United States Employment Service has been called to stand with others at the Chateau-Thierry of the defense of this country against the incursion of Bolshevism. To succeed it needs help.

"Demobilization is upon us with a rush, at the beginning of the winter weather, when outdoor jobs are few.

"Under a wise policy as to cancellations, as much opportunity as the urgency of the situation permits is being given by the Army to the manufacturers of war goods to shade off into peace production. Plants having no peace-time value are being closed gradually. Nevertheless, during the next three months millions of war workers will have to find new jobs."

The vast bulk of discharges is of men released without regard to industrial conditions.

"Among those turned out will be thousands of farm workers, released when jobs on the farms are few, seeking employment in industries where it may prove hard to withdraw them when the sap begins to run. The drift away from the farm will inevitably be intensified by mid-winter demobilization.

"The soldiers let go are being mustered out on a few days' notice, with no advance of pay, given in money the cost of transportation to their

homes, free to buy tickets wherever they please. Already they are turning up in the cities, improvident, 'broke,' away from home, without work, applicants for civilian relief. Many of them don't want work yet. Many others are unwilling to undertake the 'day-labor' jobs, which alone they can find. There is every prospect that unless remedial measures are promptly taken the sight of stranded, workless, moneyless soldiers will be common throughout the land.

"The great danger in the coming four months is that there won't be jobs enough to go around; that unemployment will come with attendant misery and social unrest at a time when anarchistic tendencies are contagious.

"The remedy of building public works is not available on large scale until spring. The farms will not call urgently for men till frost thaws out. Building cannot for a season be resumed to any great extent. Chiefly must we look to our manufacturers to carry the burden. But they are hesitant. Taxes are not yet determined. The cost of money is high and credit timid for a while. The prices of raw material and labor are high. The producer hopes that they will fall and manifest a tendency to wait till they do. To meet each of these deterrent features is an immediate national task."

THE VOTE IN CALIFORNIA

By J. H. RYCKMAN

The tabulation of the vote on Single Tax has just been completed and is as follows:

For, 118,088; against, 360,334; total, 478,422; about 24.6 per cent. Two years ago we got about 31 per

cent. of the vote cast, which, however, was 836,865. The total vote cast this year on this measure was less than 40 per cent. of the registration. The war, the influenza, no Democratic nomination for Gov-

ernor, for more than a month before election a ban on all public meetings, unlimited funds at the command of the Anti-Single Tax League and very limited funds at our disposal.

A CHAPTER OF HENRY GEORGE

By H. J. CHASE

I hope, although I don't feel altogether confident, that Mr. Charles M. Schwab will not skip Chapter XVI of "Social Problems," one of the books sent him by Mr. Otto Cullman. Lately I have re-read that chapter several times myself, and each time have wondered what Henry George, were he alive, would have to say today with regard to "public debts and indirect taxation." Here's what he said in 1883:

"Both of these devices by which tyrannies are maintained, governments corrupted, and the common people plundered, spring historically from the monopolization of land, and both directly ignore the natural rights of men. Under the feudal system the greater part of public expenses was defrayed from the rent of land, and the landowners had to do the fighting or bear its cost. Had this system been continued, England, for instance, would to-day have had no public debt."

But England's public debt was then, and for thirty years afterwards, something less than four billion dollars, a sum hardly worth mentioning nowadays. To be sure, a good part of it had been running ever since the close of the Napoleonic wars, and the aggregate of the interest charges must have been several times the principal; but the

"statesmen" didn't seem to be worried. Perhaps, like our wonderful Daniel Webster, any one of them stood ready at any time to pay the whole thing out of his own pocket rather than there should be any "fuss" over the matter.

But if the present war were to end to-day, Great Britain's indebtedness would be at least forty billion. It is possible that the British statesmen don't feel absolutely sure that the policy hitherto followed will continue to be feasible for an indefinite time to come. An annual interest charge of a billion, or more, on top of current public expense, is a little different from one that probably was less than a hundred million.

The advantages of public debts as an opportunity for "investment" are offset, somewhat, by the fact that the income of the investment has to be obtained by taxation; and that means that the greater the number of the investors the more likely that some of them, even the smaller ones, may have to find, as taxpayers, more or less of the money that will be paid them as bondholders.

Whoever will read (or re-read) the chapter quoted from will be likely to get the impression that it was George's notion that ground rental value is sufficient for current civil expenses, and that, therefore

there is no necessity for governments levying in time of peace on anything but land, or for their running in debt. But George could not have believed that ground rental value can be depended on to meet, in addition to civil expenses, the cost of war. His idea seems to have been, however, if war occurred, not to borrow, but to take by taxation, and by direct, not indirect taxation, whatever may be necessary to carry on the war. Has this war been financed thus far, very much in accordance with this idea?

It certainly has not, but there's no help for that now. The thing to be considered now (and it's none too early) is, the best way out of the fix we shall be in when the war is over. George doesn't seem to think that we took the very best way after the Civil War, but we came out of that with a national debt of less than three billion. It wasn't quite a billion when we entered the present war. By the time this misunderstanding is straightened out, our indebtedness may have assumed proportions that would deter even a Daniel Webster from "trying to be funny."

It is possible that, taking the country as a whole, State and local

"A JOB FOR EVERY SOLDIER"

Referring to the appropriation of \$200,000 for preliminary surveys of irrigable, swamp, and cut-over lands, now being undertaken by the Reclamation Service, with a view to providing farms for returned soldiers, Secretary Lane says:

"We can have a job at good pay for every soldier who returns from France if Congress will give us the

taxation is not absorbing more than a fourth of ground rental value. Uncle Sam isn't making any levy upon it at all. Anyway, enough of it is being left in private hands to keep the land speculation game going.

Now, whether Uncle Sam took the other three-fourths or some part thereof, and the State and local governments the remainder, it would lighten industry's load by several billions per annum; also, which is of much greater importance, it would release industry from the stranglehold of land monopoly. It would permit of the full and steady employment of all our labor and capital to the best advantage—that is, upon the land yielding the largest return to a given expenditure of either. The resulting increase of the total of production might enable us to take care of the interest charges on all of our public indebtedness and, sooner or later, pay off the principals.

If there is any alternative between the policy proposed and ultimate repudiation, it would be interesting to have any of the "statesmen" expound. Meantime, read (or read once more) Chapter XVI of "Social Problems." The foregoing is only a hint of its purport.

financial support needed. And while at work the soldier can be making a home for himself for which he can pay the Government in 40 years' time. This plan has received the indorsement of so large a percentage of Congress and the press of the country that it appears to be a probable program; it certainly is a practicable one. We have but \$200,-

000 now for preliminary surveys and reports, but this will be increased undoubtedly by the incoming Congress. There is enough waste and undeveloped land in this country to

give every soldier a farm, but, of course, no such program is contemplated because not all would want farms."—Reclamation Review.

WHEN THE BOYS COME HOME

By OLIVER MCKNIGHT

Have we prepared a welcome—that is not all fuss and noise,
For the heroes soon returning—our brave and noble boys,
And will we say in thankful tones, as we clasp each harden'd hand,
"It's yours because you saved it—this whole God-blessed land."

These boys so used to hardship, to discomfort and disease,
Who oft have seen death riding in each foul poison'd breeze,
Who've stood the shock of bursting shell and felt the bullet sting,
Will, in our voices find no joy, if we but shout and sing.

They'll want to know if our desire for democracy is real,
And if people of this nation can think as well as feel,
They'll want to know if Justice is to be our guiding star,
And to rights of life and Liberty there'll be no hind'ring bar.

"ILL FARES THE LAND"

The attention of the people is turning gradually to the farm mortgage and farm tenancy, which have been growing at such a prodigious rate all over the United States in the past quarter century. The following excerpts are taken from an article by

Let us welcome them with fervor, let bell and joyous song
Prove to them that our righteousness will ne'er fraternize with wrong,
That when we say this land is theirs, they'll know we tell no lies,
If we place Justice on her throne with all that it implies.

So people of the U. S. A., our road is proved and plain,
To the old pre-war conditions let us not return again,
But the Lamp of Truth keep burning with the Oil of Single Tax,
Then all the world will see the light and follow in our tracks.

Let us place upon the tombstones of our brave and loyal dead,
Not words of deadening anguish from which all hope has fled,
But let us say this sacrifice, did a glorious way prepare,
For a land well worth the saving—where all have equal share.

Harry R. O'Brien, in *The Country Gentleman*, the weekly journal for farmers, published by the Curtis Publishing Company, in Philadelphia.

The Country Gentleman sent Mr. O'Brien on a tour of the middle West

to see at first hand and to write about farm tenancy. The several excerpts will tell what he tried to find out, how he went about it and what he discovered.

"Find out for our readers," said the editor of *The Country Gentleman* to me, "the conditions in regard to the landowner and the tenant. Go to them both. Ask them their stories. And then write about what you see and hear."

So I have done this: From Oklahoma to Ohio I have traveled, going from one end of the Corn Belt to the other. Other sections, such as the South, where I am unacquainted and where other elements enter in, I have left alone.

What has already been written about the tenant question would fill a college library. There are a dozen expert authorities in the country. But these authorities who have written are mainly economists or farm-management experts.

I am neither. I am but a reporter and it is as such that I have traveled and as such I write. While the experts have tabulated mountains of figures and compiled volumes of statistics, I have talked with the tenants themselves, their wives, their children and their landlords.

I have seen their houses, have taken pictures of their children and their barns and fences and well-floors and privies and manure piles. Farm-management men ask about acre yields and labor income, but I saw the dirt in the kitchen, the roof that leaked, the privy near the well that gave the children typhoid.

I talked with landlords in town, on the farm, on the street, and in

marble offices. I talked with tenants in the field, at the hay baler or threshing machine, on the manure spreader or as they castrated pigs in the barn on a rainy day. I talked with bankers, retired farmers, college-graduate tenants and men who could neither read nor write.

I talked with state secretaries of agriculture, farm-management experts, grocers, druggists, millers, country merchants, hardware dealers, school teachers, home demonstrators and county agents by the score.

I traveled hundreds of miles by auto, getting out in the country, onto the farms, into the homes—all in search of the truth about the tenant and the landowner.

But there are many unfavorable things to be told about tenancy as we have it in this country. It is not tenancy itself that need worry us. In fact, it may be a healthy state of affairs when rightly administered. But it is the wrong basis underlying our renting of farms, poor leases, failure to safeguard the rights of the tenant, lack of helping hands to aid him in getting ahead that make me say, "Ill fares the land."

One day last summer I saw a cornfield in Central Minnesota that I shall never forget. Thirty acres of the field was fully two feet tall, vigorous and healthy. Right in the middle of the field there was a break in the top line of the corn, and from there on the stalks were hardly a foot high.

This little corn was weak and spindly. You could see the very stalk in each row that was tall, and the next that was little. The line of

demarkation extended in a straight line clear across the field.

This fifty acres was on the farm of a well-known Holstein breeder. The owner was showing his farm to me, and we were walking over it.

"Tell me," I said to him, "what in the world has happened to the upper half of this cornfield?"

"That is a simple matter," he replied. "The corn that is tall is grown on land that I have owned and farmed myself, with manuring and crop rotation, for five years. The corn that is small and spindly is on twenty acres that I bought this spring just in time to tear down the line fence and add it to my field."

"This new piece is from a farm that has been rented for thirty years. There you have—in these two parts of my field—the best evidence you could find of the difference between a farm that is tilled by an owner and one tilled by a tenant."

A Tenant's Last Chance

One day last August I stopped at a farm in Floyd County, Iowa, to talk to a young farmer living about three miles out from Charles City. The place had no fences to speak of, the barns looked hardly big enough for chicken coops, the house was unpainted, the family wash was being done out in the open air.

So I stopped.

The farmer had just driven his team up to the house, and was talking with his wife and children as I came along. He seemed a wide-awake chap, the children were clean and happy-looking. His wife was a woman of character.

"Tell me," I asked him wonder-

ingly, "why you are living on such a farm as this one."

"I'm here because it's the only farm I could get," he replied. "My last landlord decided to change renters, and put me off last spring after March first. I had no lease, so all I could do was go. It was take this farm or nothing. It has 120 acres and I'm paying \$7.50 an acre cash rent—\$2.50 more than it is worth."

"This farm has no tile on it, and the ground is wet and acid. There is no shed for my tools. The barn will hardly hold my horses and hay. There is no barn for cattle, and no pen big enough for my hogs. The fields are grown up in Canada thistles and quack grass. No manure has been hauled out. The roof of the house leaks. The farm has been rented for years."

"When I rented this spring the owner told me that he would not furnish a thing. 'I won't repair the roof,' he said, 'nor will I repair the well and pump. I don't care if they do need it.' He is a retired farmer, living in Charles City. But, knowing these things, I had to take it because it was all I could get."

When Iowa was asked by Uncle Sam to plant 1,000,000 acres of winter wheat this fall, a number of counties in the state came within an ace of failing to come anywhere near their quotas, because Iowa farms are leased for one year at a time.

The Signs of Tenancy

Ride over any prosperous countryside anywhere in the Corn Belt and look at the farms as you pass. Notice one with barn and house unpainted or roof that leaks, with weeds unmowed along the fence cor-

ners, with fences ready to fall or to let the calves through, with out-buildings old and ramshackle, with a shack of a privy near the well and the well floor uncovered—and you see a tenant farm, nine times out of ten.

Find me a farm with soil depleted, with piles of manure leaching away in the barnyard, with corn or tobacco, or wheat grown in the same field year after year, with quack grass and Canada thistles in the field or pasture, with little livestock, with soil sour, with drainage but poorly done or not at all—and you will have found, nine times out of ten, a tenant farm.

Do you know a community with schoolhouse unpainted and outbuildings dilapidated, where truancy is high, where teachers are ill-paid, where farmers do not believe in fertilizer or county agents, where the population changes from year to year, where there is petty thievery by night and loafing and visiting by day instead of work, where roads are poor, where weeds grow rank by the roadside, where mail-order and patent-medicine business flourish—and nine times out of ten I'll prove it to you that it's a community of tenants.

Show me a housewife with eight or ten children, all of them ragged and dirty, with her own dress drabbed and frayed, with her back bent over with toil, with children sick or unhealthy, with no flowers growing in her front yard, the lawn unmowed, and chickens on the front porch—and nine times out of ten you are showing me the wife of a tenant farmer.

Alarming Increase of Tenancy

Do not misunderstand what I am saying. I do not mean that all tenant farms, farmers or communities are this way. Such a statement would make me liable to a million libel suits. Not one-half—better, not more than one-fourth—are as described.

But I do say that where these conditions do exist nine times out of ten they exist because of tenancy. It is not always because of the tenant alone. Often as an individual he is a good farmer and a well-meaning citizen. More often it is the fault of the landlord. Most often it is due to a fundamental lack of something in our whole scheme of renting farms.

Tenant farming as we have it in the United States to-day rarely builds up a farm or a community. More often it tears it down.

There has been an alarming increase in tenancy in the past thirty years in the United States. The story that the census figures tell is one already well known. In 1880, when the census first took cognizance of tenant farming. It was found that 25.6 per cent. of the farms of the United States were tenant farms. This increased in 1890 to 28.4 per cent., in 1900 to 35.3 per cent. and in 1910 to 37 per cent.

It is not my purpose to comment on or to explain these figures. Economists and farm-management experts have done so already in countless articles and volumes. I have tried, however, to discover what the situation is in 1918, eight years since the last census. I find that tenancy is still increasing—barring a temporary check that may come in 1918

because of men who are able to buy farms with the abnormal profits of the past two years.

Tenancy has been on a steady increase in Iowa, for instance. In 1880 there were 23.8 per cent. of the farms under control of tenants. In 1910 it was 37.8 per cent. In 1915 a State census that was taken by assessors showed that tenancy had increased to 48.2 per cent.

Indiana State figures gathered each year by assessors are not comparable to Federal figures for some reason. But the State figures available each year since 1913 show that on January 1, 1913, 20.8 per cent. of the acres—not farms—in Indiana were being farmed by tenants. On January 1, 1917, this number had increased to 24.3 per cent.

DETROIT BUSINESS MAN MAKES REFORM PART OF HIS BUSINESS

Reforms in the methods of civil governments and in economic conditions do not come of themselves.

changes that disturb present conditions, even though they are far from being ideal. So it takes a bold man, one with the spirit of a crusader, who is willing to point out social wrongs and head movements to reform society, either socially, economically or politically.

Frederick F. Ingram is a democratic Democrat, born in Michigan and a resident of Detroit for the past 35 years. As a successful business man, with many in his employ, he has added to the fame of Detroit's commercial greatness. He has also done his part in making Detroit a place in which reforms have flourished and brought forth fruit, thus aiding in making it a city in which "life is worth living."

Mr. Ingram is a Detroit manufacturer and employer of labor who has been willing to devote some of his time and energy to accomplishing civic reforms. He has advocated for Michigan direct legislation, home rule, an efficient non-partisan civil service, the public ownership of public utilities and the shifting of taxes from individual wealth to the values created by the community collectively; the last yet to be accom-



There must always be those who are willing to brave public opinion, which is conservative and averse to

plished. Study, observation, experience have made him familiar with many phases of the production and distribution of wealth, and, being broad-minded, he has been able to get the viewpoint of both the employer and employee, whenever so-called "labor troubles" have arisen.

Striving for these reforms and freely using both his time and his money, without expectation of any return for his efforts except the recompense that would come equally to every other person in the community, Detroit mayors have appointed him on responsible commissions and voters have elected him to represent them in positions of public trust where men of brains were needed in order that reform measures might have worthy champions.

Detroit will never be able to repay Mr. Ingram for the service he did the community while he was one of the members of the Public Lighting Commission, on which he served for six years. The idea of the public owning its own electric lighting plant was new. The city had been driven to it by the high cost of the service charged by private electric light corporations, who furnished electricity for profit rather than for service. There came a clash between the Public Lighting Commission and the private utility companies, and Mr. Ingram was compelled to bear the brunt of the onslaught. Books and plant were attacked from all angles and the public press of the city gave little or no support. But in the end the afternoon newspapers of the city closed the controversy with splendid editorials, saying that Mr. Ingram had vindicated the wisdom of the city owning its own electric light plant, and proved himself

not only a skillful debater but a good business man.

Mr. Ingram put the city's plant on such a firm foundation that almost every year since it has shown increased efficiency and with a decrease in the cost per unit of furnishing electricity. Were the plant allowed to do a commercial business, there is no doubt that it would give the city a profit above running expenses.

Valuable as was the service of Mr. Ingram to the city as Public Lighting Commissioner, his was a still more valuable service to the State as a member of the Michigan Constitutional Convention, in which the organic law of the State was molded into better form than the constitutions of most of the States of the Union. Not all the things that Mr. Ingram stood for were allowed to be presented to the electorate for their approval, but here and there, notwithstanding the opposition of the conservatives, who desired no radical changes in any direction, there were thrust in such reforms as home rule, the public ownership of public utilities and similar departures from a constitution which had long outlived its usefulness and which, in many directions, hindered justice and prevented the adoption of new ideas in civil government.

In this convention Mr. Ingram strove valiantly for the initiative, only to see it go down to defeat by the defection of three members who had promised to support it. He told the convention that it had made a mistake, but he prophesied that within ten years the people would get not only the initiative, but one more easily worked than the one defeated, and with many less signatures

than that demanded by the constitutional convention initiative. Mr. Ingram proved himself a prophet, for this is just what happened; only the reform was accomplished in six, instead of ten years.

Mr. Ingram is a member of The American Academy of Political and Social Science, United States Free Trade League, International Free Trade League, The Commonwealth Club, the Michigan Site Value Tax League, the Michigan State Grange, and of other progressive associations. For a number of years he was the

president of the Progressive Alliance, an association for advancing economic reforms generally. It issued thousands of leaflets, and helped to direct public attention to needed reforms. As Director and underwriter of the Detroit Open Forum, he has achieved marked success in bringing to Detroit men and women with national and international reputation to discuss economic and social problems, and has built up one of the best and most-noted forums in the country.

Michigan Site-Value-Tax League

ORGANIZED APRIL 21, 1915

"TO RELIEVE HUMAN INDUSTRY FROM VEXATIOUS AND BURDENSOME TAXES, AND TO USE THE PROCEEDS FROM COMMUNITY-MADE SITE-VALUES FOR COMMUNITY PURPOSES."

OFFICERS AND EXECUTIVE COMMITTEE

A. LAURENCE SMITH, President	- Detroit	A. M. TODD, Treasurer	- Kalamazoo
W. S. BLAUVELT, Vice-President	- Detroit	L. A. BREGGER	- Bangor
F. F. INGRAM, Vice-President	- Detroit	EDWARD FRENDSORF	- Hudson
JUDSON GRENELL, Secretary	- Waterford	MYRON H. WALKER	- Grand Rapids
	S. M. LLOYD	- Flint	

JUDSON GRENELL, Editor, Waterford, Mich.

(All communications for this department, and all matters in relation to the Michigan Site-Value League, should be addressed to the editor at Waterford.)

SHALL THERE BE A NEXT CAMPAIGN?

The Michigan Site-Value Tax League did not obtain a sufficient number of signatures in order to submit its proposed constitutional amendment to the Michigan electorate at the coming spring election. There were not enough volunteer solicitors. Some localities did well; others did nothing. Many who really have a grasp of the tax problem were too timid to make any effort.

While a splendid start has been

made, the League is still weak in the State's agricultural areas. There much more educational work is needed. During the past two years the League has circulated possibly 250,000 pamphlets and leaflets; yet this large number, after all, makes a very modest showing among 700,000 voters scattered over an area of 58,000 square miles, with half of this agricultural and thinly populated.

Most land reform literature is

An Army of Single-Taxers



ANNOUNCEMENT of a plan for "mobilizing an army of Single-Taxers," with lecturers and "explainers" in every community on the continent so far as possible, through the agency of the **INTERNATIONAL RECONSTRUCTION SPEAKERS' BUREAU**, appeared in *The Public* on December 28. Since that time arrangements have been made to conduct the Bureau under the auspices of the **NATIONAL SINGLE TAX LEAGUE**, whose facilities will be thrown open for the benefit of lecturers, in organizing speaking tours, etc. Local speakers also are wanted; every locality should have men and women who can intelligibly explain Single-Tax and other topics of social reform.

This means you—you need not be a trained platform speaker—if you can courteously explain any of these topics, you owe it to your community to do so. The Bureau will offer your services to organizations in your vicinity, list to be furnished by you. Assistance in compiling speeches will be given when desired. In this way it is hoped to build up a large corps of competent speakers.

Nearly 100 men and women have already enrolled since that first announcement and every mail brings additional enlistments. There should be hundreds, perhaps thousands of people able to help in this work. **YOU** are one of them.

Write now for particulars, or send the names of those in your neighborhood who are competent to do this, even on a small scale. Write your name and address on the margin of this page, tear out and mail at once to Harry W. Olney, Secretary, P. O. Box 742, Springfield, Mass.

The Bulletin

Published by the National Single Tax League of the United States at its Headquarters, 56 East Johnson Street, Philadelphia, Pa.
Lewis Jerome Johnson, *President*; Harry H. Willock, *Treasurer*; Robert D. Towne, *General Manager*.

Entered as second class matter at the Post Office at Philadelphia, under the Act of March 3, 1879.

Vol. III

JANUARY, 1919

No. 1

LEAGUE PROSPECTS IN 1919

BY ROBT. D. TOWNE
General Manager of the National League

To the single-taxers of the United States, and to all men and women who are interested in a juster social state. The war has made the need of fundamental reforms universally felt, and has opened the doors wide to every legitimate reform endeavor. There is a great duty upon us at this moment—a double duty.

The world wants to know what we have to offer, and it wants it stripped of all the frills, the personal foibles and vanities of opinion. It is the duty of single-taxers to deliver their message, and it is not less their duty to deliver it with all possible sanity and straightforwardness.

The National League is inaugurating a Speakers' Bureau. Mr. Harry Olney, of Springfield, Mass., will be in charge of this work. Mr. Olney is a simon pure single-taxer, whose head is on his shoulders straight. He knows how to do this work. He has more than a hundred volunteer speakers already lined up. The National League will give him the tools to work with. I hope our people everywhere will co-operate with us in this undertaking.

Our next enterprise for this year

is a campaign of advertising and syndicate editorial services for newspapers. We propose to supply this service to some 5,000 newspapers in regular weekly instalments. We can operate this service at a cost of about \$10,000 a year; I am even hoping to make it self-supporting after we get it established. There is no other line of work which will bring such big returns for our money.

We are rapidly completing arrangements by which every active State organization can join the National League and publish its State news and advertise its activities as well as solicit funds and pay its expenses in co-operation with the League. By this plan we aim to bring to an end the competition which has heretofore prevailed between State organizations and the National.

Michigan starts off with such an arrangement this month, and we hope to add the other States within the next sixty days. By combining all the States into one group of co-operative endeavor we shall soon have a mobilization and a concentration of forces and resources that will

be not only mutually stimulative and informative, but tremendously formidable as a showing of strength to the outside public. I hope all of our State leaders will lend their hearty co-operation to this plan.

Through the generosity of Mrs. Fels and other members of the League we have reached a new and mutually helpful understanding with the public in New York. Mr. Stanley Bowmar, with the editorial assistance of Mr. Stoughton Cooley, and with a new financing plan which they have inaugurated, will seek in the present year to place that publication in a more effective position of leadership in the journalism of our cause than ever, and I trust all single-taxers will rally to their banners and give them the help they have earned by long and faithful service to the movement.

We are also ready to inaugurate a national organization service. That is to say, the National League will provide organizers to go into States where they wish our help and assist in organizing State and local leagues and will provide a way for such newly organized branches to be kept in touch with the State and general work thereafter.

And then I would not have the many single-tax friends who took an interest in my newspaper project, as outlined in *The Aeo*, think that that plan has cooled off. On the contrary, I am hoping to see a beginning made on it before the year is out. I have found a very wide interest in the subject. I know, whether others have become fully awake to it or not, that the greatest need of our times is a reconstructed journalism, a journalism that will function in

keeping with the democracy we have sacrificed millions of men to safeguard.

I know there are faint hearts, and doubters many. I know just how much unconsidered opposition there is in the world to everything men undertake to do. I am hearing from all sorts of single-taxers. Some are just plain tired. Some are disgusted with the world. Some are for taking a long rest. And, to be quite frank, there are very few who rise wholeheartedly to schemes that look "big."

But, in the words of that great soul which has just passed into the other world, a man whose friendship I enjoyed and whose untimely taking off has touched me deeply, "My hat is in the ring." I know the young men and women of America will respond to this great dream of justice that was born in the brain of another American as great as any other, living or dead. I know that we are on the right track. And the thing I am looking at as the goal of our efforts is no little thing. It is not a picayune thing of trifles. It is "big." It is big with forces that are sovereign in human affairs. It is big as government is big—big as the enormous taxation which supports government—big as human ambition and desire—and beyond everything else, it is big with the promise of a regenerated world!

There is only one thing that has in any degree discouraged me in the past year, and that is that I should have to argue and beg and plead with any man or woman to take hold with might and main in this great work. In these recent days, when so much confusion has mingled with the deep sadness that is in countless

millions of hearts, I have turned with increasing admiration and solace to the wonderful words—the prophetic and inspired words—of Henry George: "The truth that I have tried to make clear will not find easy acceptance. If that could be, it would have been accepted long ago. If that could be, it would never have been obscured. But it will find friends—those who will toil for it; suffer for it; if need be, die for it. This is the power of truth."

So I kept saying to myself, this is a truth that is marked to go forward. It makes no difference who comes, or who goes, who falls by the wayside, or who grows faint and weary. And it makes no difference who measures up to leadership or

falls below the mark. Here is a truth which will find friends—and all that any of us is answerable for is to face forward and do the best he can.

The response to our recent appeal for funds was general and generous, but it is not sufficient to cover our whole program for the year, which will cost approximately \$50,000.

Within a few days our letter, with report for the past year and prospectus for the current year, together with subscription cards, etc., will go out to all our membership. I am looking for a subscription of funds this year that will place our movement permanently to the front and put it in the way of constant and rapid progress.

THE PASSING OF MR. ROOSEVELT

The uses of great men! What a power can be developed in our modern world in a very few years by a man who has the genius for popularity! Theodore Roosevelt mounted to world-wide eminence because he put into living speech the feelings, thoughts and purposes which were moving in the breasts of all men and women.

What could have more genuinely focussed the groping aspirations of civilization than that felicitous and clarion proclamation: "If this world is to be a good place for any of us, it has got to be a pretty good place for all of us."

How great a place this marvellous man made for himself in the thoughts and affections of the human race! How much of that agreement

and unity of sentiment which is growing among the nations of the world is the quick fruitage of the seeds planted by his dexterous tongue and warmed into a glowing vigor by the ample and infectious generousities of his splendid mind and heart!

Theodore Roosevelt did as much as any man who has walked our earth to give to the American people that happy eminence and leadership which is just at this moment the crowning feature of world politics. He made the idealism of Democracy count heavily upon the universal thought. He advanced us immeasurably as a nation toward that empire of counsel and inspiration which is bound to increase in its influence upon the entire human race.

PRESIDENT WILSON ABROAD

The ambassadorial offices of President Wilson among the nations of Europe come into a singular and impressive prominence in connection with the death of former President Roosevelt. In fact, former President Taft belongs of right in the same association, since he is prosecuting an effective rear-guard fight in the same battle in which his successors have been engaged so valiantly.

Thus we have had a triumvirate of our last three Presidents, whose great services focus upon one issue, viz., world peace, world unity and understanding, world brotherhood.

Colonel Roosevelt was the first to bring American opinion to bear strongly upon European thought. The welcome accorded President Wilson is significant of something altogether greater than mere consent to his specific proposals. The common people everywhere receive

him as the spokesman of a nation which stands to their hearts for untranslatable things. In those countries where his language is not understood there is still the same welcoming cordiality. And here at home as well as abroad Mr. Taft is speaking a language that is interpreted by the common host of men as going far beyond the currently expressed objectives of any of our stated programs.

These three Presidents have in some fashion become almost providential men, moving, no doubt, in ways that maybe they have not fully comprehended, in step with a deeper and irresistible trend of the master spirit of civilization. They are bringing about that acquaintance of peoples which will presently beget a new neighborliness—and so the cause of world peace steadily advances.

SEPARATE ASSESSMENT OF SITE VALUE

By LEWIS JEROME JOINSON

Single-taxers will agree that it is difficult to find language which expresses their purpose with adequate brevity and clearness. Much of what single-taxers have said is easily misunderstood; much of it has been so misunderstood. Many who should be with us are doubtless for that sole reason indifferent or in the camp of the enemy.

The National Committee of the National Single Tax League of the United States, as a part of an effort to correct this evil, uses the term "site value" as the name of what it

proposes as "the sole basis for revenue taxes." Site value it defines as "the value that the development of society adds to land." The term may sometimes conveniently be expanded into "site value of land."

It is hoped that these terms will, at least, not positively mislead and confuse as have all the various terms which they are intended to supplant. Even the classic "the value of land irrespective of improvements;" in addition to its objectionable length, is likely to leave an inquirer in doubt as to whether, under

our proposal, improvements are to be exempted or not,—whether the portion of the selling price due to improvements in the land is intended to be deducted in arriving at the taxable value of the tract, or is intended to go unnoticed and so automatically be included in the taxable value. Such a value would plainly be, in a certain sense, a "value irrespective of improvements." It would be a value in which improvements had not received attention in assessing and consequently a "value irrespective of improvements."

A Site-Tax Bill

In order to forestall ambiguities of this kind, and to bring generally to light the nature and extent of site value and to whose land site value attaches, the Massachusetts Single Tax League has prepared a bill for separate assessment of site value which we reprint below. This bill was introduced into the 1918 session of the Massachusetts Legislature, and will be reintroduced in the next session. At its first appearance it secured the volunteered and warmly welcomed approval of the Tax Commissioner of the Commonwealth, his approval being at least a clear-cut approval of the principle. The details he did not go into, and it is likely that on closer study of the bill he, like the promoters of the bill themselves, may have amendments of value to propose. It is reasonable to hope that with the growing interest in taxation this or an equivalent measure may not be long delayed. Such a measure is obviously an essential part of the single tax regime, and should have attention of singer-taxers accordingly.

Massachusetts has been for years separately assessing land and buildings, but improvements in land are still lumped with land as in many other States. It seems clear that separate assessment of land improvements is as logical as the separate assessment of buildings—if the latter should be separated, so should the former.

Among other advantages, such a law will direct attention to the relatively great importance, in farming, village and even suburban communities, of land improvements. In helping to make clear the difference between the site value which we propose to tax and the gross selling value of improved land, now usually assumed in popular thought to be the value of land, this law should help to create the widespread welcome for the single tax which it deserves. Moreover, a specific measure for this purpose forms a very convenient introduction for a discussion of single tax among farmers and other land owners. It should be borne in mind that this is a Massachusetts bill. In States with different timber conditions, trees could not be so readily disposed of as land improvements. States with greater mineral resources might need more specific treatment of mineral lands.

The bill is as follows:

AN ACT

To require the separate assessment of buildings, land improvements and the site value of land.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Section fifty-nine of

written in terms of "single tax." This is an impediment to those who agitate in terms of "site-value taxation," even though the terms mean the same thing. But as voters become educated on the taxation problem, and so recognize the iniquity of the present system this difficulty

will disappear. For they will see that "land value" is "site-value," and site-value taxation is the single tax put into language not so liable to be misinterpreted and misapplied. What form should the next Michigan campaign take? When should it be started? Opinions are solicited.

THE SIGNATURES OBTAINED HAVE GREAT VALUE

Most of the 35,000 to 40,000 signatures obtained in Michigan for site-value taxation, during the campaign, was for a very great majority of those signing, a first lesson in the science of equitable taxation. The signers didn't know they were "going to school," nevertheless this was a fact. For this reason alone the campaign was worth while.

The signatures also have value in another direction. Properly indexed they can be made to do valiant work in putting site-value taxation literature in the hands of those on the road to an economic education.

The principal thing that makes the efforts of land reformers so abortive is the ignorance of the great mass of the really disastrous effect on industry and enterprise of the present unscientific and inefficient

system of raising local, county, State and national revenues.

To-day the "tax everything" advocates are in the majority; and they will continue to be in the majority for a long while. Yet this ignorance can be "dented," to the immediate benefit of all legitimate enterprises, through advocating the gradual elimination of taxation on personal property and improvements, while still keeping the ultimate in view.

With these 35,000 to 40,000 signatures as a starter, Michigan can be made a stronghold of site-value taxation (single tax), and a leader in the movement for just and equitable taxation. There should be a persistent use of the mails in circulating tax literature and inducing the electorate through their reason to work and vote for site-value taxation.

WHAT 40,000 SIGNATURES MEAN

Few people realize what it means in the way of individual effort to collect 40,000 signatures for a purely economic idea, and without any prospect of immediate personal gain to the signers. While it is true, in a great many instances, that signatures come "easy" it is also true that in most instances it is necessary to enter into some explanation of

what it all means before the signature is obtained.

It is a very probable estimate to say that each signature thus far obtained by the Michigan Site-Value Tax League represents, on the average, an expenditure of 15 minutes' time. On this basis it would take a single individual something like five years to obtain 40,000 signatures.

Paid solicitors in populous centers can do much better than this. And for two reasons: The first one is that a larger proportion of city than country residents know something about site-value taxation; organized labor is found in populous communities, and the members of organized labor know the taxation

problem better than do members of granges or other farmers' associations. The second reason is that in the city so many more can be solicited within a given time. In some townships in Michigan it would take a week to get to 100 voters; in the city a hundred voters can often be reached in an hour.

SPREADING THE GOSPEL OF SITE-VALUE TAXATION

Site-value taxers, single taxers, land reformers, or whatever name they may go under, are far too neglectful of opportunities right in their midst in spreading the gospel, an equitable method of taxation. Few newspapers will refuse admission into their columns of thoughtful articles on this problem, particularly if the occasion arises from something just appearing.

Not long ago the *Flint Journal* had an editorial on high rents. This was

taken advantage of by James Fyfe, of that city, and it resulted in discussion, which means education. And during the past two months hardly a week has passed without a communication appearing in some Detroit daily or weekly newspaper calling attention to site-value taxation as a real remedy for some of the ills of society. One of these letters is here reproduced as a sample of one way of handling the newspapers and the situation.

GORGAS' REMEDY FOR DISEASE-BREEDING POVERTY

EDITOR THE DETROIT FREE PRESS:— Your editorial commendation of the opinion of Surgeon-General W. C. Gorgas, as to the importance of sanitation in warfare, is well worth the space it takes in your crowded columns. But one could wish that the great man's opinion as to the importance of sanitation in private life had also been quoted.

You do approach the subject when you speak of "the necessity of certain reforms, especially in housing, the avoidance of over-crowding," etc. But Surgeon-General Gorgas recommends a specific remedy for im-

proper sanitation, which, coming from so great an authority, ought to be heeded.

In his talk before the Clinical Society of Surgeons, at their twenty-fourth meeting in Washington, D. C., Mr. Gorgas said:

"Before these great results that we can all now see are possible for the sanitarian, we shall have to alleviate, more or less, the poverty at present existing in all civilized communities. Poverty is the greatest of all breeders of disease, and the stone wall against which every sanitarian must impinge. . . . I therefore

urge for your consideration as the most important sanitary measure that can at present be devised, a tax on land values."

One does not need to go very far from his own doorstep to find the poverty that is breeding diseases. There are plague spots in Detroit that Surgeon-General Gorgas' remedy would obliterate, to the benefit of

the citizens of all sections of the city. The trouble is that society does not apply the Gorgas remedy for the prevention of disease, but is content to doctor symptoms.

Detroit ought to exhibit the wisdom and courage to apply Surgeon-General Gorgas' remedy for disease-breeding conditions by a generous application of site-value taxation.

WHAT MICHIGAN CORRESPONDENTS SAY

ELMER BEACH, Kalamazoo.—I am a Henry George single-tax advocate, and very much interested in anything that will make the leech holding unused land let go. Formerly from the Upper Peninsula, I know personally of thousands and thousands of acres of good, tillable land, from which the timber has been stripped, now lying idle, owned by some bloat in Chicago, or Milwaukee, or Detroit, and held at about its present earning capacity, simply on speculation. Their taxes are next to nothing, yet they hold this land at \$10 to \$12 an acre. They are a clog on civilization at every turn of the wheel, and anything I can do to break their grip, I'm there.

H. O. HERWIG, Saginaw.—Attached hereto is my third petition; send me a couple of more; my fourth is under way. Hope we can get vote on proposed amendment in the spring.

ADOLPH L. KUIBECK, Grand Rapids.—Find attached petition, with signatures. Was glad to do something toward rectifying our unjust tax laws.

WILLIAM FRANTZ, Menominee.—Am enclosing petition with 51 signatures. Hope we will get enough to put the amendment up to the voters, so that we can get at the land sharks. I consider the present tax laws worse for society than the liquor business.

A. B. GRAHAM, Adrian.—Got a little busy during the campaign, and am now sending you 94 signatures. Thank you very much for the life of Henry George.

CHAS. H. COWLES, Millington.—Have just heard of a man who owns 600 acres of land near here, and he will not sell an acre or a stick of wood from it—it is all

MARTIN TRAPP, Millington.—The purpose of your proposed site-value tax amendment I consider admirable, but the feasibility and justice of the means proposed I do not fully acquiesce in.

A. M. TODD, Kalamazoo.—Tax reform is of momentous importance; there are other great reforms which go hand in hand with it.

L. A. BRÆGGER, Bangor.—Am glad that the State and National Tax Leagues are to work together for one purpose. It will lead to more effective and consecutive propaganda. Any cause, any work and business needs more than the intermittent effort of loyal and faithful devotees, especially in a complex civilization like ours.

JOHN R. CARTER, Battle Creek.—Send me educational literature. It is needed.

JOHN R. CARTER, Battle Creek.—Am enclosing two petitions, which I hope will help the League to go "over the top." The package of literature you sent me I have put to good use.

W. J. HUNZIKER, Niles.—I started out among my neighbors to obtain a lot of signatures, but they kept me visiting so hard that I made slow progress.

ADOLPH L. KUIBECK, Grand Rapids.—Enclosed find my second petition; call on me in the future for anything I may be able to do.

CHAS. WILCOX, Cadillac.—Here are a few more signatures; if I had the time I could get the signatures. Am working in a mill and have to be on the job. Received "Life of Joseph Fels." Am much pleased with it and thank you for the same.

O. D. WHITE, Lake.—Hope enclosed petition with signatures will reach you in time to get a vote next spring.

The NATIONAL SINGLE TAX LEAGUE

Is
**A non-partisan organization
 Which advocates
 Abolishing all taxes on improvements
 Abolishing taxes on goods and products
 Abolishing taxes on productive capitals
 And in lieu thereof
 Placing one single tax
 On the unimproved or site-value
 Of land
 Believing that this will
 Equalize opportunity
 Fairly distribute the costs of government
 Promote industry and manufacturing
 Make agriculture prosperous
 And give to all the people
 A higher standard of work and wages
 Greater security of livelihood
 And a larger participation
 In the comforts and refinements
 Of advancing civilization.**

ONE DOLLAR makes you a member and entitles you to a year's subscription to "The Bulletin" and a varied assortment of literature dealing with the current problems of taxation, politics and good government.

HEADQUARTERS, 56 East Johnson Street,
 Philadelphia, Pa.

I HAVE A GREAT DEAL OF FAITH IN THE AVERAGE AMERICAN CITIZEN. I THINK HE IS A PRETTY GOOD FELLOW, AND I THINK HE CAN GENERALLY GET ON WITH THE OTHER AVERAGE AMERICAN CITIZEN IF HE WILL ONLY KNOW HIM. IF HE DOES NOT KNOW HIM, BUT MAKES HIM A MONSTER IN HIS MIND, THEN HE WILL NOT GET ON WITH HIM.

Theodore Roosevelt

The ^{V. 3^{II}} FEBRUARY 1919

Bulletin

A Record of
Reconstruction

A LITTLE Journal of good politics and good business—Dedicated to the American Ideal of Democracy and advocating the application of the Sovereign Power of Taxation to the site-value of land to promote individual and national prosperity



Proclaim Liberty throughout
all the land to all the inhabitants
thereof

LIBRARY OF THE
UNIVERSITY OF WISCONSIN

PUBLISHED Monthly by
The National Single Tax
League as a contribution
toward the new world the war
was fought to win
Mailed at ten cents a copy and
One Dollar a Year

I WOULD rather live in a country with newspapers and without government, than in a country with a government but without newspapers.

—THOMAS JEFFERSON

FOUR hostile newspapers are more to be dreaded than a hundred thousand bayonets.

—NAPOLEON BONAPARTE

THE newspaper is parent, school, college, pulpit, theater, example, counselor, all in one. Every drop of our blood is colored by it. Let me make the newspapers and I care not who makes the religion or the laws.

—WENDELL PHILLIPS

The Bulletin

Published by the National Single Tax League of the United States at its Headquarters, 56 East Johnson Street, Philadelphia, Pa.

Lewis Jerome Johnson, *President*; Harry H. Willock, *Treasurer*; Robert D. Towne, *General Manager*.

Entered as second class matter at the Post Office at Philadelphia, under the Act of March 3, 1879.

Vol. III

FEBRUARY, 1919

No. 2

Report on the Plan to Raise a Fund of \$300,000

By Robt. D. Towne

General Manager of The National Single Tax League

DEAR FRIENDS. — Herewith is my report on the PLAN I have been laying before you intermittently during the past year, in the *Areo* and elsewhere.

I have pledges and promises in hand from more than 500 people aggregating \$160,000. One of the best friends of the National League, and one of the largest subscribers has, within a month, increased his pledge from \$5,000 to \$10,000, and offered \$5,000 in cash to help in the preliminary expense of organizing the PLAN for action.

I have been very busy for more than a year talking this PLAN,

discussing and elaborating it with those who could give expert counsel and advice; and I have now reached the point of absolute conviction that it is feasible, workable, easy of accomplishment, and that it will advance the cause of single tax and true democracy more rapidly, effectively and powerfully than anything we have undertaken hitherto.

Furthermore, I have already found in all parts of the United States capable, enthusiastic and practical men, who have done things and know how, who are ready to join in this great undertaking and push it to immediate

achievement. In other words, if we can all work together and go to it, we can put the PLAN over in the next ninety days.

Tools to Work With

There is no mystery and no complication in the PLAN. It may be all summed up this way: We have a field to till. What we need next is a good plow, a horse and some harness. Or, put it this way: We have a great truth which captured our conviction as soon as we understood it. But we have had no way of bringing that truth to the American people.

Oh, yes; we could tell it to people here and there, and for forty years we have been pegging away at it. And those forty years have accomplished good work. They have laid the foundations. They have pioneered our truth into a general, if hazy, recognition. But nothing ever wins in America any more until it is made a national question. We must not only reach people in small units, but we must reach the whole nation.

This PLAN has for its goal the nationalization of the cause of a free earth and a new emancipation for all the people.

Now, manifestly such an under-

taking requires tools to work with. All of our good and useful reforms make frightfully slow progress because we have been trying to till our field without plow, horse or harness. We have but little money to work with. We could not afford to employ the brains, talents, time and industry of enough men and women to do the work that needs to be done. But for the accident of men like Daniel Kiefer and others who would (whether they could afford it or not) work for you for nothing such organizations as we have must have gone by the board long ago.

Getting Down to Business

This is a PLAN to change all this, and to put the work of making this a better world on a business basis, and to make it a continuing, dependable and irresistible enterprise of the free energies of the people.

Please note that it is my object merely to give the PLAN in barest outline, and to receive from you only **CONDITIONAL** approval and an indication of the amount you will be able to subscribe.

This method is necessary for the simple reason that every state has

its own laws governing matters of this kind; and the actual work of framing the PLAN and soliciting subscriptions cannot be done until the scheme is incorporated in a legal manner and submitted to the state authorities for their approval.

And yet this preliminary work is necessary in order to know whether we are justified in going to the expense of incorporating the undertaking and so laying it before you ready for action.

Please note further that it is intended to be a great merit of the PLAN that it will appeal to men and women everywhere, whether they be single-taxers or not. In other words, I look for thousands of dollars from the general public to each dollar single-taxers will be able to subscribe.

Value of Newspapers

And, finally, mark this: I have confined my argument mainly to newspapers. For it is obvious that newspapers have become the chief means of publicity in our day. You should think of newspapers as a mighty complex of modern man's most wonderful inventions. A newspaper is steam power and electricity. It is a vast network of

wire and cable communication with the ends of the earth. A newspaper is organized writing ability spread throughout the world. It is the printing press, the miracle of civilization. A newspaper is the organization of reporters, researchers, publicists; it is the common people's university.

But it is vastly more than this. A newspaper is a marvelous mobilization of the people into a reading constituency. And it mobilizes the millions on the basis of the smallest daily charge that has ever been attempted in any business or organized undertaking. One or two pennies a day is all that is required. Around these daily pennies are assembled hundreds of thousands of people in every city—millions in the country at large.

When I go to a man to sell him a single-tax pamphlet for ten cents I have to argue the whole question out with him and convert him before I get his ten cents. But when I go to him with a good newspaper I don't have to argue any question to a finish. The newspaper is the best selling proposition, therefore, because you can sell any man a

achievement. In other words, if we can all work together and go to it, we can put the PLAN over in the next ninety days.

Tools to Work With

There is no mystery and no complication in the PLAN. It may be all summed up this way: We have a field to till. What we need next is a good plow, a horse and some harness. Or, put it this way: We have a great truth which captured our conviction as soon as we understood it. But we have had no way of bringing that truth to the American people.

Oh, yes; we could tell it to people here and there, and for forty years we have been pegging away at it. And those forty years have accomplished good work. They have laid the foundations. They have pioneered our truth into a general, if hazy, recognition. But nothing ever wins in America any more until it is made a national question. We must not only reach people in small units, but we must reach the whole nation.

This PLAN has for its goal the nationalization of the cause of a free earth and a new emancipation for all the people.

Now, manifestly such an under-

taking requires tools to work with. All of our good and useful reforms make frightfully slow progress because we have been trying to till our field without plow, horse or harness. We have but little money to work with. We could not afford to employ the brains, talents, time and industry of enough men and women to do the work that needs to be done. But for the accident of men like Daniel Kiefer and others who would (whether they could afford it or not) work for you for nothing such organizations as we have must have gone by the board long ago.

Getting Down to Business

This is a PLAN to change all this, and to put the work of making this a better world on a business basis, and to make it a continuing, dependable and irresistible enterprise of the free energies of the people.

Please note that it is my object merely to give the PLAN in barest outline, and to receive from you only **CONDITIONAL** approval and an indication of the amount you will be able to subscribe.

This method is necessary for the simple reason that every state has

its own laws governing matters of this kind; and the actual work of framing the PLAN and soliciting subscriptions cannot be done until the scheme is incorporated in a legal manner and submitted to the state authorities for their approval.

And yet this preliminary work is necessary in order to know whether we are justified in going to the expense of incorporating the undertaking and so laying it before you ready for action.

Please note further that it is intended to be a great merit of the PLAN that it will appeal to men and women everywhere, whether they be single-taxers or not. In other words, I look for thousands of dollars from the general public to each dollar single-taxers will be able to subscribe.

Value of Newspapers

And, finally, mark this: I have confined my argument mainly to newspapers. For it is obvious that newspapers have become the chief means of publicity in our day. You should think of newspapers as a mighty complex of modern man's most wonderful inventions. A newspaper is steam power and electricity. It is a vast network of

wire and cable communication with the ends of the earth. A newspaper is organized writing ability spread throughout the world. It is the printing press, the miracle of civilization. A newspaper is the organization of reporters, researchers, publicists; it is the common people's university.

But it is vastly more than this. A newspaper is a marvelous mobilization of the people into a reading constituency. And it mobilizes the millions on the basis of the smallest daily charge that has ever been attempted in any business or organized undertaking. One or two pennies a day is all that is required. Around these daily pennies are assembled hundreds of thousands of people in every city—millions in the country at large.

When I go to a man to sell him a single-tax pamphlet for ten cents I have to argue the whole question out with him and convert him before I get his ten cents. But when I go to him with a good newspaper I don't have to argue any question to a finish. The newspaper is the best selling proposition, therefore, because you can sell any man a

good newspaper which promises to serve and to be honest and diligent and loyal to the people.

Not Newspapers Only

But the PLAN is not confined to newspapers. Through newspapers we shall have the means of creating voluntary organizations; and through the power of money this PLAN will develop we can have speakers traveling in every state. This will also open the way and supply the means for inaugurating newspaper advertising and editorial and syndicate services about which I wrote in the last BULLETIN. I would have you bear it in mind, therefore, that the PLAN is intended to supply the National League and every other assisting organization of similar aims with hands and feet, with tongues and brains, with workers and helpers and doers—and with ample money to accomplish their mission.

Mark Twain used to begin an amusing sketch by saying, "I am very old and very wise, and what I say should be believed."

I also am tolerably old and very wise, and I have been looking the world over for some time. And this is what I have seen, that the

most ludicrous mistake people are all the time making, the mistake which accounts for nearly all the failures and disappointments and discouragements, is just this, that we never seem able to understand that results must have adequate causes, that you cannot make silken purses out of sows' ears, that you cannot make one dollar do the work of ten, and that you cannot convert a nation to single tax without adequate means.

It is a New World

We are reading and hearing everywhere that we are on the threshold of a new world since the war. And that is the exact truth. It is a different world—it is bound to be a changed world—and in a very real sense it is going to be a new world—*IS* a new world.

Take yourself, myself, each one of us—we are thinking new thoughts, we have new purposes, we see visions that we did not see five years ago. For one thing, we have come to believe what before we only dimly comprehended, viz., that a new order of square dealing—leading to a new and better social state, a friendlier relation of all classes to each other, must be brought about.

The capitalist knows that labor is entitled to a place in the sun. The workingman knows that capital must have a square deal. The producer and the consumer understand that their relations are mutual. All of us know that we are in a world together, and that the only possible basis for a peaceful re-occupation of the planet is some sort of entente cordiale which will permit and enforce a broad, general, justice in our human relations.

Now, that all means that the stark, stubborn, reactionary legalism of the past era of so-called autocracy has been broken down by the shocks and disasters of the great war. Human society is resorting to some of the old venerable sanctions of the spirit. We are inclined to give ear again to the solemn admonition of the ages—*Thou shalt do justly and love mercy.*

Two Practical Lessons

Two very practical lessons stand out with wonderful clearness and force. They are firm stakes to which all serious purpose may cling. The first is this, that business must be planned on new lines—that business must be the means

by which the solid good of the people is achieved and maintained. Business cannot go on as an organized piracy by which the shrewd and powerful win all the prizes and the weak and defenseless reap all the hazards and misfortunes.

And the next lesson that stands out above the confusion of the times is that the individual must come in for more consideration than he has had heretofore. Not merely the majority, not merely general classes, not merely the indeterminate welfare of the whole, but the substantial welfare of each man, woman and child must be the aim and goal of all our planning in this new world which is growing all about us.

We have unhorsed autocracy in its last stronghold. That was the declared purpose of the great war. For that we willingly endured all sacrifices. For that we paid a price beyond anything ever exacted before from a generation of men and women.

What have we had in mind in doing that? It is very clear that we have meant that no Kaiser, no king, no special ruling group, should ever again have the power to tyrannize over great masses of

the people. But that can have no meaning apart from the opposite purpose to place the ruling power in the hands of the people. "Make the world safe for democracy." That is what we meant to do.

Making Democracy Work

And that ciphers down to a truly sublime thing. However blindly we have conceived it—however little we have comprehended the trend of our own instincts in the struggle—the fact remains that we have actually been reaffirming for our generation and for all the generations yet to be the splendid declaration out of which our own American democracy was born, viz., that every man is a free-born sovereign, and that the root and source of all sovereignty, of all true kingship, of every code, constitution and rule of right under which communities and nations operate, is the common sense and the common conscience and judgment of mankind.

How can there be such a thing as common sovereignty—how can you and I rule our world—how can we bring this general good sense and judgment and conscience to bear so as to create a safe and orderly life among the people, ex-

cept by nourishing and cultivating in each one of us some of that good sense and judgment and conscience?

And by this road of reasoning have come, and I believe every man and woman has come, to the starting point of the new world—the only new world that is, ever was, or ever shall be possible among sentient beings. In short, I have been saying to myself, "The making of a new world is MY job. It is YOUR job. I must not stand aside and leave it to the other fellow. There is an integral and initial part which it is MY duty to do. Nobody can do it for me. For I am king. I am a unit in that sovereignty which is the master-power of the world."

It is Our World

Have you had that thought, my readers? Has it come home to you that YOU must know what kind of a new world you want, that you must have your say in planning it, that you must know what must be done, and that YOU must DO YOUR SHARE?

That is the point of view that has been growing with me—and that is the background upon which this PLAN has been taking shape

in my own thought during these years of the war.

Five years ago I commenced to put out suggestions about a plan to mobilize the people for discussing, then formulating and then achieving for themselves good and useful reforms. For about three of those years I saw the PLAN as something extremely hazy; and, for the most part, I discussed it without strong confidence. I believed it; but it looked impractical. I was like those men of the New Testament who saw men as trees walking.

Then, for another year, I saw it a little more clearly, but still with extreme diffidence because I knew how impractical it looked to others. And then came the past year in which it has become clarified in my own mind until it now stands out as the one substantial, practical, feasible and irresistibly inviting project of the hour.

What Can We Do?

In laying it before you now I do so with the most full and happy assurance that it is the one supreme way, or one of the supreme ways, in which the common sovereignty must function in order to achieve reasonable and orderly

progress in our communities, states and nation. The points I see in the PLAN which seem to me to be beyond dispute are these:

(a) I must not wait for the other fellow to reform the world. I must do my share.

(b) I must not leave it to the capitalist to provide me with the agencies of progress. I must pay my own way—and to the extent of my power I must make my unit of sovereignty prevail.

(c) My progress in well-being must not be left to the charity of men of means. I must so organize my own desires and purposes, and my own small means, that I shall be an initial motive force and not merely the load that is to be dragged up the hill.

(d) Finally, since I cannot do it all alone, I must find the way by which large numbers of us can pull together and so make a light task of that which would be impossible to any of us otherwise.

And that, of course, means simply that democracy must move on toward new applications of the principle of co-operation. Every strength exhibited by modern civilization has been illustrative of the power of co-operation. The Cor-

poration, which has seemed like such a menace, operates in the power of co-operation. Men of business have been forced to combine. We have seen the process go on daily before our very eyes. Instead of beating it down by law and breaking it to pieces, we must carry it further. The people must learn how to co-operate.

I feel so sure that the argument is valid—so certain that a reasonable and voluntary co-operation can be carried to yet greater lengths—so confident that by such a voluntary co-operative endeavor most of the proposed governmental and enforced co-operations may be entirely avoided—that I am advocating this PLAN in the conviction that it is a really great and epoch-making proposal.

Run Your Own Government

In short, instead of seeking for more arbitrary controls of government, I propose to accomplish a co-operative control of the means by which government projects are conceived and inaugurated. Jefferson said that he would rather live in a country with newspapers and without governments than in a country with governments but without newspapers.

The greatest power in every nation is the power of the common intelligence. This PLAN contemplates nothing less than the mobilizing of the common intelligence for the support of newspapers and other agencies that will instruct, enlighten and lead the people in the daily business of making this a better world for all of us.

Making It Pay

And it is of the very essence of the PLAN that this can be made a PAYING business—that the business of making the world a decent place for all of us can be made a profitable enterprise—and that good and useful reforms can be taken out of the begging class and made solid business undertakings—fronting upon the world with commanding assets of financial, intellectual and moral resources.

As I visualize the PLAN, I see an institution as powerful in resources as a great bank or trust company, making itself stronger year by year, earning dividends for its multitude of investors, and devoting itself with masterful and increasing power to the BUSINESS of accomplishing steady progress for every community in which it operates.

Business is Business

Coming now to the PLAN, I wish you to mark the following points in order to get the precise view which I think the circumstances warrant.

First, I have been able to give only a very little time to this PLAN, as I have had my hands full of other work.

Second, I have been able to put only a little money into publicity for it. Every time I write you one of these numbers it costs me several hundred dollars. And it is one of the points I am trying to get you to see that all of our work makes dreadfully slow progress just because it takes money to go ahead with any of our organizations, and we have to rely upon voluntary contributions which are never adequate for the purpose in hand. Now, business doesn't do that way. Business goes after capital and gets it pledged in dependable sums, and then puts active agents and workers out, and pays good salaries, and keeps things moving. That is what this PLAN means. We want to set up a publicity machine that will keep things moving, that will go after money, handle it in a business-like way

and earn a dividend for those who invest it.

Third, please note especially that the returns I am printing below are the result of the merest surface reaction from people widely separated and without the means of developing organized enthusiasm for the PLAN. From which I argue that, with an organization by which we could bring the subject home to many thousands of the people, we could develop almost immediately the most telling and impressive mobilization of capital for doing our work that we have ever assembled.

Newspapers for the People

The main argument for this PLAN is this: Newspapers are almost the sole means of mobilizing the people for any forward move, and our newspapers are almost wholly owned by interests that are not friendly to forward moves.

The first thing necessary to the establishment of newspapers is money. We have left newspaper ownerships wholly to the men who have money—and that means the political leaders, corporations, rich men, banks, etc. These men take over the newspapers and control

them. They frequently do this with the sincerest motives, believing that they ought to help to maintain newspapers for the public good.

Rich Man Psychology

Our rich men and corporations very often sustain heavy constant losses in the operation of the newspapers, and if you were to tell them that they are doing harm to the people they would be as much surprised as to have you say that their gifts to charity and schools and the like were doing harm. They think they are making heavy sacrifices to uphold the press.

But meanwhile they are doing their thinking out of the minds they have, which are often very feeble and fearful and fluctuating minds. They are afraid the people will be excited and made Bolshevikic. They are afraid of social unrest. They believe most of the "causes" which are preached on street corners are the forerunners of revolution, and must not be encouraged.

In short, the rich man has a very definite psychology. Even the very liberal rich man is exceedingly

cautious and afraid of too much speed. In general, the so-called conservative classes are always fearful, wary, over-prudent, and great sticklers for going about reform with every possible brake on the wheels.

And let me at once and candidly confess my sympathy for the most part with this conservative leaning. I have no liking for a whirligig world. I have no use for "unrest" as such. I am not a Bolshevik. It is just as easy for a reform to lose balance and become a menace as it is for conservatism to become hidebound and reactionary. What we need more than anything else, and never more than at this hour, is an intelligent, alert, active public opinion — which means individual good sense. We must be neither too slow nor too fast.

Power of Co-operation

The PLAN I outlined to you last summer in the *Areo* is a proposition to go into the BUSINESS of making this a better world—to get out of the reform class, the begging and pleading and scolding and fretting and nagging class—and get down to plain, everyday

good business in first educating, then leading our communities in the solid work of daily bettering our laws and practices.

Now, how are we to do that? I see no way except by getting the people themselves mobilized on a very wide basis, both to finance and then to influence the ultimate control which will hold the newspaper press to a more loyal, earnest and popular leadership, and to provide other facilities for making progress which shall have competent organization and money adequate for their work.

Let me try to put this before you with the utmost clearness. Why should the business of owning and operating the newspapers, for example, be left entirely to rich men? What obligation is there upon rich men to put up the money to tell you and me every day what we ought to think and do in the great affairs of life?

Suppose I wish to run a newspaper. If I could get the capital from 10,000 men and women for whom I wished to write every day, each one paying \$10 for a share of stock, I would have \$100,000. Every day when I went about writ-

ing that newspaper it would be in my mind that I was working for 10,000 owners—the people.

Pay Your Own Way

On the other hand, I go to some rich man, or group, and borrow \$100,000. That is exactly what I did once upon a time. I went to the banks and borrowed much more than that. Now, why should it be regarded as quite the natural thing to go to the bank or the rich man to get the capital to run a newspaper instead of going direct to the people for whom that newspaper is published, the people who are to read it every day and be very largely influenced by what they read?

There is the crux of the whole matter. If you are willing to buy a newspaper every day which is owned by somebody else and run by him in the thought that he knows what is good for you; and if there is no way by which you can be interested in the ownership and direction of the one institution which vitally affects your politics, your government, the conduct of your city, the character of your party leaders, and about everything else that has to do with your citi-

zenship—then I see no way out of the present muddle.

This all comes home to us in this day when we have had to fight a great war and lay heavy burdens upon ourselves and our children and our children's children. We have helped to dethrone autocracy in its last stronghold. After we have got rid of our rulers the ruling job is up to each one of us.

People as Employers

How will you and I rule unless we make some provision for a closer functioning between ourselves and our leaders? How can you expect your writers to write for you when their salaries are paid by men who have put up the capital and taken upon themselves the whole cost of giving you daily newspapers?

When you work for a rich man he pays your wages regularly and treats you fairly well. Alas! When you work for the people you starve to death. And there is the very root and kernel of the matter.

And the secret of that appalling thing is just here: The rich man has provided a PLAN by which he can mobilize you, get your pennies daily, put upon you the cost of his

enterprise, and yet leave him the entire control of the undertaking. YOU, THE PEOPLE, have never learned how to do this thing for yourselves.

And so we have the spectacle in every community of some little group of men with a few thousands of capital taking charge of the people and running all their affairs for the benefit of the group—
WHILE THE PEOPLE PUT UP THE MONEY AND PAY THE FIDDLER—but always in such indirect ways that they do not notice it.

The Power of the People

The rich man operates by means of a corporation. He organizes a stock company. He sells shares to his friends. But when I suggest that the people can do the same thing the people themselves are the first to express hesitation and doubt. Would it work? Wouldn't we encourage somebody to get the best of us? Could we find men who would be honest?

So little have we thought about the ways of power for the people. Why, friends, a real people's press is the most powerful thing on earth. When the bankers of my

town learned that I had seven hundred stockholders they sat up nights to shudder. When the politicians heard about it they fairly crawled on their knees up to my door. Ten thousand readers in any town, with \$10 each invested in their favorite newspaper, would make that town over in a year—if the editor was worth his salt.

Results to Date

And now for the facts of my report. I am giving the list of subscriptions just as they lie upon my desk. Obviously, it would not be fair to print the names of the subscribers—for such printed lists are immediately pounced upon by every solicitor and beggar in the

country. I am spreading them out so that you can see how every part of the country is represented.

These pledges were all made on this proposition: How much would you subscribe toward a fund of \$300,000, no pledge to be binding until the \$300,000 is pledged and the PLAN in detail is laid before you? After you have approved the PLAN then you ratify your subscription, and only then does it become binding and payable in convenient installments.

A year ago I went on a little trip and talked the PLAN over with a number of leading men, with the following result:

Signed Individual Subscriptions to \$300,000.00 Fund Obtained in January and February, 1918.

Pennsylvania, one for.....	\$10,000.00
Pennsylvania, one for.....	5,000.00
Pennsylvania, one for.....	5,000.00
Pennsylvania, one for.....	5,000.00
Pennsylvania, one for.....	5,000.00
Pennsylvania, one for.....	2,000.00
Ohio, one for.....	10,000.00
Illinois, one for.....	5,000.00
New York, one for.....	5,000.00
Total	\$52,000.00

Individual promises, but not signed, secured in the spring and summer of 1918.

Michigan, one for.....	\$5,000.00
Illinois, one for.....	5,000.00
New Jersey, one for.....	5,000.00
New York, one for.....	5,000.00
Ohio, one for.....	5,000.00
Miscellaneous, from twenty persons.....	18,000.00
Total	\$43,000.00

In addition to these promised subscriptions I have talked with a number of other men of means and outlined the PLAN to them, and have had expressions like these, "The PLAN looks good, and if you had it on its feet, ready to do business, I would very likely want to be with you to the extent of \$1,000 to \$10,000. For something of that kind has got to be done."

In June and July of last year I sent out two numbers of the *Areo* to 3,500 people, with a yellow slip

enclosed, asking for conditional approval of the PLAN and an indication of the amount each would be willing to subscribe. Many of the subscribers wrote enthusiastic endorsements and said that their subscriptions in each case were but the minimum of what they would expect to invest.

That list follows, giving the amount of each subscription and the state in which the subscriber lives:

Yellow Slip Signed Subscriptions

California	\$1,000.00	Minnesota	\$100.00	Illinois	\$100.00
Delaware	1,000.00	Texas	100.00	Dis. of Columbia	100.00
Ohio	350.00	Alaska	100.00	Illinois	100.00
Dis. of Columbia	300.00	Michigan	100.00	Ohio	100.00
New Jersey.....	250.00	Louisiana	100.00	Missouri	100.00
Illinois	250.00	Louisiana	100.00	Michigan	100.00
New York.....	200.00	Ohio	100.00	California	100.00
Illinois	200.00	Nova Scotia... ..	100.00	Colorado	100.00
New Jersey....	100.00	Massachusetts..	100.00	Illinois	100.00
Nevada	100.00	Massachusetts..	100.00	Oklahoma	100.00

Iowa	\$100.00	Dis. of Columbia	\$50.00	Texas	\$25.00
Delaware	100.00	Iowa	50.00	Massachusetts..	25.00
Illinois	100.00	Pennsylvania..	50.00	California	25.00
Arizona	100.00	Michigan	50.00	Massachusetts..	25.00
Illinois	100.00	Colorado	50.00	Massachusetts..	25.00
Ohio	100.00	California	50.00	California	25.00
Ohio	100.00	Dis. of Columbia	50.00	Island of Guam	5.00
New Jersey....	100.00	Pennsylvania..	50.00	Alabama	25.00
Ohio	100.00	Massachusetts..	50.00	California	25.00
Illinois	100.00	Iowa	50.00	Louisiana	25.00
Canada	100.00	Dis. of Columbia	50.00	Illinois	25.00
California	100.00	California	50.00	Illinois	25.00
Pennsylvania..	100.00	Pennsylvania..	50.00	Nebraska	25.00
Arkansas	100.00	New York City	50.00	Illinois	25.00
Pennsylvania..	100.00	Maine	50.00	Texas	25.00
Canada	100.00	Massachusetts..	50.00	Illinois	25.00
Pennsylvania..	100.00	Iowa	50.00	Pennsylvania..	25.00
Ohio	100.00	Pennsylvania..	50.00	New Hampshire	25.00
Washington ...	100.00	Missouri	50.00	Mississippi ...	25.00
Rhode Island..	100.00	Georgia	50.00	Alabama	25.00
Illinois	100.00	Nebraska	50.00	Wyoming	25.00
Iowa	100.00	California	50.00	Minnesota	20.00
Massachusetts..	100.00	Pennsylvania..	50.00	Pennsylvania..	20.00
California	100.00	Texas	50.00	Am. Ex. Forces	20.00
California	100.00	Massachusetts..	50.00	Maryland	20.00
Texas	100.00	Massachusetts..	50.00	Dis. of Columbia	20.00
Ohio	100.00	Michigan	50.00	Connecticut ...	20.00
Massachusetts..	100.00	Nebraska	50.00	Massachusetts..	20.00
Colorado	100.00	California	50.00	Pennsylvania..	20.00
California	100.00	New York.....	50.00	Massachusetts..	20.00
Massachusetts..	100.00	Massachusetts..	50.00	Pennsylvania..	20.00
Michigan	100.00	Pennsylvania .	50.00	Pennsylvania..	20.00
Pennsylvania..	100.00	Minnesota ...	50.00	Maine	20.00
South Dakota..	60.00	Dis. of Columbia	50.00	Massachusetts..	20.00
Massachusetts..	50.00	Michigan	50.00	California	20.00
Dis. of Columbia	50.00	New York City	30.00	Wisconsin ...	20.00
Cuba	50.00	Texas	30.00	Massachusetts..	20.00
Nebraska	50.00	Illinois	30.00	Missouri	20.00
Rhode Island..	50.00	Am. Ex. Forces	25.00	Arizona	20.00
Oklahoma	50.00	New York City	25.00	Oklahoma	20.00
Maryland	50.00	Missouri	25.00	Ohio	20.00

Indiana	\$20.00	Dis. of Columbia	\$10.00	California	\$10.00
Nebraska	20.00	Dis. of Columbia	10.00	California	10.00
Illinois	20.00	Iowa	10.00	Pennsylvania..	10.00
Kansas	20.00	Oregon	10.00	Illinois	10.00
Illinois	20.00	Massachusetts..	10.00	Minnesota	10.00
Arizona	20.00	Delaware	10.00	California	10.00
South Dakota..	20.00	Iowa	10.00	New Jersey....	10.00
Missouri	20.00	Illinois	10.00	Minnesota	10.00
Kansas	20.00	Michigan	10.00	Arkansas	10.00
Illinois	20.00	California	10.00	Connecticut ...	10.00
Minnesota	20.00	California	10.00	Arizona	10.00
Missouri	15.00	California	10.00	Illinois	10.00
Illinois	15.00	Pennsylvania..	10.00	Missouri	10.00
New York.....	15.00	Ohio	10.00	California	10.00
Illinois	12.00	California	10.00	Illinois	10.00
Pennsylvania..	10.00	Massachusetts..	10.00	Illinois	10.00
California	10.00	Arizona	10.00	New York City	10.00
Ohio	10.00	New Jersey....	10.00	Texas	10.00
Dis. of Columbia	20.00	Navy Dept....	10.00	Massachusetts..	10.00
Ohio	20.00	California	10.00	Illinois	10.00
Iowa	10.00	California	10.00	Illinois	10.00
Massachusetts..	10.00	Illinois	10.00	Massachusetts..	10.00
Illinois	10.00	Minnesota	10.00	New Hampshire	10.00
Washington ...	10.00	New York City	10.00	California	10.00
Alabama	10.00	Florida	10.00	California	10.00
Pennsylvania..	10.00	California	10.00	Kansas	10.00
Delaware	10.00	Alabama	10.00	Massachusetts..	10.00
California	10.00	New Jersey....	10.00	Maine	10.00
Pennsylvania..	10.00	Minnesota	10.00	Pennsylvania..	10.00
Illinois	10.00	Pennsylvania..	10.00	New York City	10.00
California	10.00	Massachusetts..	10.00	Florida	10.00
Pennsylvania..	10.00	Massachusetts..	10.00	Wisconsin	10.00
Massachusetts..	10.00	North Dakota..	10.00	California	10.00
Iowa	10.00	Delaware	10.00	Oklahoma	10.00
New Jersey....	10.00	New York.....	10.00	Massachusetts..	10.00
Ohio	10.00	Massachusetts..	10.00	Rhode Island..	10.00
Illinois	20.00	New York City	10.00	New York.....	10.00
Illinois	20.00	Missouri	10.00	Rhode Island..	10.00
Washington ...	10.00	Colorado	10.00	Colorado	10.00
California.....	10.00	Missouri	10.00	Massachusetts..	10.00
Massachusetts..	10.00	Minnesota	10.00	Texas	10.00

Texas	\$10.00	Manitoba	\$10.00	New York	\$10.00
Alabama	10.00	Missouri	10.00	Rhode Island..	10.00
New Jersey....	10.00	New York City	10.00	Washington ...	10.00
Massachusetts..	10.00	Brit. Columbia.	10.00	Illinois	10.00
California	10.00	California	10.00	Dis. of Columbia	10.00
Pennsylvania..	10.00	Connecticut ...	10.00	Georgia	10.00
Washington ...	10.00	Louisiana	10.00	North Dakota..	10.00
Minnesota	10.00	North Carolina.	10.00	Kansas	10.00
Minnesota	10.00	Florida	10.00	Maine	10.00
Arizona	10.00	Illinois	10.00	Illinois	10.00
New Jersey....	10.00	New York City	10.00	Georgia	10.00
Missouri	10.00	Dis. of Columbia	10.00	North Dakota.	10.00
New Hampshire	10.00	California	10.00	Massachusetts..	10.00
New Jersey....	10.00	Connecticut ...	10.00	Illinois	10.00
Kansas	10.00	California	10.00	Nebraska	10.00
Virginia	10.00	California	10.00	Colorado	10.00
New Jersey....	10.00	Massachusetts..	10.00	Montana	10.00
Massachusetts..	10.00	Illinois	10.00	Massachusetts..	10.00
Dis. of Columbia	10.00	New Jersey....	10.00	New Jersey....	10.00
Arkansas	10.00	Nebraska	10.00	Massachusetts..	10.00
Virginia	10.00	Massachusetts..	10.00	New York City	10.00
Illinois	10.00	Michigan	10.00	Minnesota	10.00
Illinois	10.00	New York City	10.00	Alabama	10.00
California	10.00	New York.....	10.00	New Jersey....	10.00
Massachusetts..	10.00	California	10.00	Wisconsin	10.00
Arkansas	10.00	New Jersey....	10.00	Illinois	10.00
Virginia	10.00	Illinois	10.00	Alabama	10.00
Illinois	10.00	Maine	10.00	Pennsylvania..	5.00
California	10.00	Washington ..	10.00	Iowa	5.00
Massachusetts..	10.00	Pennsylvania..	10.00	Wisconsin	5.00
Massachusetts..	10.00	Dis. of Columbia	10.00	Texas	5.00
Alabama	10.00	Pennsylvania..	10.00	California	5.00
Texas	10.00	Illinois	10.00	Idaho	10.00
Maryland	10.00	Iowa	10.00	Connecticut ...	10.00
Massachusetts..	10.00	Illinois	10.00	Missouri	10.00
Alabama	10.00	Illinois	10.00	Illinois	10.00
Texas	10.00	California	10.00	Texas	10.00
Maryland	10.00	Illinois	10.00	Maine	10.00
Massachusetts..	10.00	New York.....	10.00	Colorado	10.00
Dis. of Columbia	10.00	Illinois	10.00	Illinois	10.00
Massachusetts..	10.00	Colorado	10.00	Massachusetts..	10.00
Alabama	10.00	Iowa	10.00	Pennsylvania..	10.00
Texas	10.00	Massachusetts..	10.00	Illinois	10.00
Maryland	10.00	Pennsylvania..	10.00	New York.....	10.00
Dis. of Columbia	10.00	Illinois	10.00	Illinois	10.00
Massachusetts..	10.00	California	10.00	Massachusetts..	10.00
Alabama	10.00	Illinois	10.00		
Texas	10.00				

California	\$10.00	Pennsylvania..	\$10.00	New York City	\$5.00
Ohio	10.00	Illinois	10.00	Georgia	5.00
Massachusetts..	10.00	Rhode Island..	5.00	Alabama	5.00
Kansas	10.00	Rhode Island..	5.00	South Dakota..	1.00
Texas	10.00	Missouri	5.00	Nebraska	1.00
Pennsylvania..	10.00	California	5.00	Illinois	1.00
Dis. of Columbia	10.00	Alabama	5.00		
Total		\$15,035.00			

Thus you see I have secured the following total results:

Total of Pledges and Promises Amounts to More Than \$160,000

Signed subscriptions	\$52,000.00
Yellow slip signed subscriptions.....	15,035.00
Promises, not signed.....	43,000.00
Interest indicated and amounts mentioned by some twenty-five others.....	50,000.00
Total	\$160,035.00

Now let me indicate to you something of the significance of these figures. I have made a very careful analysis of them in relation to the rest of our organized enterprise.

The thirty-five hundred to whom I sent the YELLOW SLIP and interviewed fifty or more are the same thirty-five hundred to whom we sent appeals last year for funds for the League. From the 3,500 we received pledges of \$15,000 for the League and approximately \$100,000 for this PLAN.

In the large percentage of cases the response was exactly ten times greater than for the League.

I find that nearly one-half of the subscribers to this PLAN do not contribute to the League at all.

I do not have to emphasize the logic of these facts. Every worker in every one of our reform movements is handicapped incessantly by the lack of money. This PLAN shows the way to get adequate capital.

I do not mean to say that the PLAN will work itself. I do

mean that we can find thousands of subscribers—that for every thousand who can afford one dollar we can find one who will cheerfully give a thousand dollars. I mean that without any geniuses among us, without miracles, and without anything but just the good sense and the diligence of a multitude of plain people, we can actually do this great thing for ourselves and become leaders of the nation instead of blind followers of party bosses.

Is This What We Want?

All of which, to me, argues that this PLAN, properly organized, offered and set on its feet, would have no difficulty at all in completing the \$300,000 Fund. And, as one of the large subscribers said to me when he signed, "If you get \$300,000 it will not be long before you will have \$3,000,000."

I am enclosing herewith the YELLOW SLIP again, and I wish every one of the 10,000 who will get this number would give me a conditional subscription, so that I can bring the PLAN out in the open and see what can be done with it. Perhaps we have here the very thing which all of us, and many hundreds of thousands of people

have been waiting for as the means of mobilizing our enthusiasms and our resources to go over the top with our good and useful reforms.

For a good newspaper press is what every one of the progressive groups who are fighting for useful reforms have most needed. Labor and the Farmer, the Women Suffragists, the workers for the Initiative and Referendum, for the Short Ballot, for Home Rule, for Single Tax, for Socialism, for Proportional Representation, for better city government—all have suffered for want of a way of approach to the people. We must find the way to get together and to put our small means together, so that we shall pay our own way and have our own way about the things that concern the welfare of all of us.

Newspapers Make Money

Some general observations on the business of operating newspapers will now be in place.

Most laymen think a newspaper is a very difficult and costly business. It is neither the one nor the other. There are nearly 25,000 newspapers in the United States. Any diligent man who is a fair

writer and has a fair capital can make a newspaper pay.

The trouble with a great many newspapers is that they have never had adequate capital to do with. It has been hard to get the people interested in supporting them. A backing of popular interest and support would make them powerful over night. And that is one of the things I would hope to accomplish by the PLAN, viz., to rally the people to a reasonable interest in their newspapers.

Every sort of plutocratic invasion of popular rights has thriven on popular indifference. We must break into that indifference and get every citizen to take the vigorous and vigilant interest that he ought to take in the institutions which so largely affect his welfare.

But somebody says, "How shall we find men to run our newspapers?" We could take our pick, if we had sufficient capital to operate with. Our writers, artists, editors, managers, would far rather work for the people than for their corporation employers. In fact, when we talk of government ownership of industry, we are largely thinking of the ill-effects of the plutocratic ownership of the means of

reaching and molding public opinion. If we had a people's press we should presently find that we did not need so much government ownership.

Here is a man who says: "What could we do with \$300,000 against the wealth of the moneyed classes?"

How to Operate

The answer to that is that the power of the wealth of the moneyed classes is greatly overestimated. And then it is grievously misunderstood. And finally the moneyed classes are not any wiser or shrewder or more far-sighted than the rest of us.

Our \$300,000 Fund would not be spent on any single newspaper venture. It would be used to provide an organization of trained men who would go into cities where there was an opportunity, and take over an available newspaper and raise local capital in each place for the proper conduct of that newspaper. In this way our \$300,000 would become a mothering fund, from which would spring a brood as fast as the organization could attend to the setting and hatching. But the \$300,000 would not be risked on any single undertaking.

I know a man who, in the past fifteen years, has acquired fifty small country newspapers, and made a fortune out of them. I know newspapers which are earning all the way from \$5,000 to \$500,000 a year. If we were to establish a chain of newspapers that made a return of \$10,000 a year each we would soon have a fund big enough to educate the nation on any question which came up.

Think This Over

If we could establish an undertaking of this kind that would actually make good dividends for the investor I know that our progress would be amazingly rapid; for how many people are there in the country who would be glad to have their money invested in work of this character if it was at the same time a safe investment yielding regular dividends?

There is another point which is central to the whole PLAN. How to reduce the high cost of reforming. How to make a good paying business out of the work of making the world better. I know of hundreds of thousands of dollars which are being given every year to causes in which the donors believe. This

money, once given, is gone, and, for the most part, it leaves nothing in the way of permanent organization.

Take our single-tax movement. We have probably spent a million dollars in the past quarter century. And to-day we have not one self-supporting publication, organization, agency or institution of any kind to show for our contributions. We have gone on spending as fast as it came in—and I think that is just about as thrifless for a cause as it is in the case of an individual. It is very largely, in both cases, a matter of "easy come, easy go."

The Plan is Workable

There is not a single feature of this PLAN that I have not tried out in practice. I have found it workable and successful. If we can have the co-operation of 10,000 people, or five or three thousand, with investments of \$10 up to \$10,000, we can have a chain of twenty-five influential daily papers running inside of a year—and by showing the way we can encourage the people of every live community to go and do likewise.

We are having our best lawyers work out the PLAN so that it shall be organized for efficiency and per-

manency. It is to be so devised that it shall be dedicated in perpetuity to the purposes for which it is founded. It is my dream that it shall become a great LIBERAL FOUNDATION to be handed on from generation to generation, and to have for its constant business the encouragement and promotion of progressive thinking about all the practical concerns of life; and that it shall provide the facilities for leadership where now that leadership is woefully lacking because the man or woman with an ideal is shut out of participation in public debate for want of the means of taking a respectable part in it.

What 10,000 Can Do

Anybody can see the financial possibilities of this PLAN. Among ten thousand people really interested in democracy and progress there is not one who could not raise \$10—and there you have \$100,000. In that number there will be a thousand who would be glad to invest \$100—and that gives another \$100,000. You will find 100 who

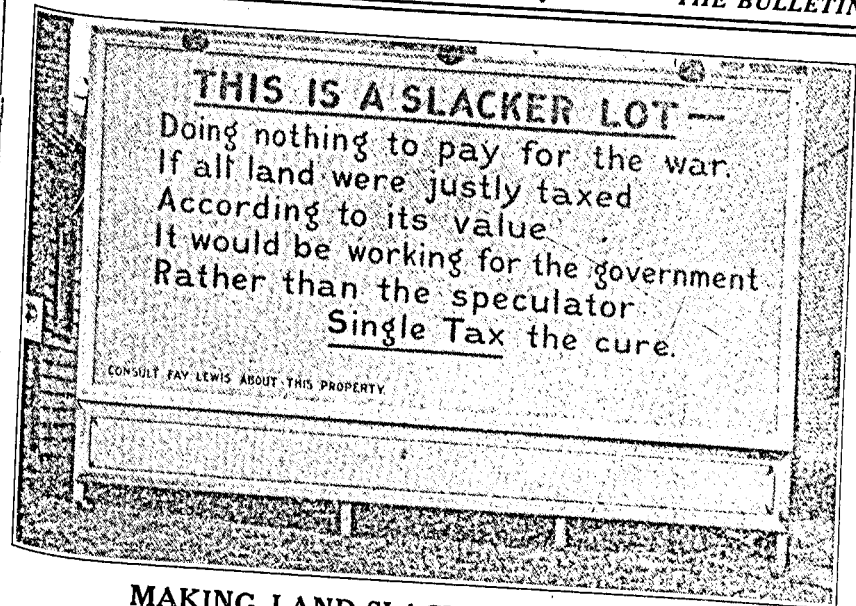
could average \$500 apiece; and one hundred who would give \$1,000. Since I have already found ten who have expressed a willingness to invest from \$5,000 to \$10,000, I am safe in saying that in ten thousand people there are twenty-five to fifty who would be willing to subscribe that much.

And thus you see the resources of 10,000 people and the power of co-operation to accomplish whatever the ten thousand were strongly agreed upon.

This PLAN calls for courage. It means the willingness to strike out in new paths. It means the daring of high conviction. But surely men and women who have given billions for war, and laid their lives on the altar of their country, can see the advantage of working and spending something to rebuild the world which the war has so terribly desolated.

Sign the **YELLOW SLIP** and return by next mail to

ROBT. D. TOWNE,
56 East Johnson St.,
Philadelphia, Pa.



MAKING LAND-SLACKERISM TALK UP

Mr. Fay Lewis, of Rockford, Ill., believes in making every fellow get up and say what he stands for. He would even make the vacant lots around every city stand right up and give an account of themselves. In these days, when the ropes are drawing taut, there is no room for the slacker—for a slacker is just a loafer—and a loafer is a vagrant—and a vagrant is a bum.

Mr. Lewis owns some vacant lots in Rockford—but that makes no

difference. They've got to speak up just the same and tell what they are doing for their country. THE BULLETIN is reproducing herewith a photograph of a billboard which Mr. Lewis has erected on his vacant lots. The "bum" lot is made to declare to all passersby exactly what it is up to—which is nothing at all except to escape all its duties and to add to the burdens of every man, woman and child who are trying to do theirs.

PROFESSOR JOHNSON BEFORE N. H. LEGISLATURE

At the invitation of the Speaker of the New Hampshire Legislature Professor Johnson, of Harvard College, President of the National Single Tax League, appeared before a joint session of the Legislature in

January to explain the single tax. The Governor of the State and the State Tax Commissioner were present at the hearing and every seat in the legislative chamber was filled.

President Johnson made a strong statement of the principle of site-value taxation along the lines of the platform adopted recently by the National Committee and printed in

THE BULLETIN last October. The New Hampshire Solons gave close attention to the statement and appeared to be most favorably impressed with it.

COAL MINE ROYALTIES GREEDY TAX EATERS

The recent Congressional investigations in the anthracite coal regions of Pennsylvania brought out some startling facts. The agent of an operating company testified that the Girard Estate, of Philadelphia, took royalties of \$1,873,000 in five years out of one tract of 390 acres of coal land known as the Locust Mountain Colliery.

On the other hand, a mine appraiser testified that coal lands worth \$1,000,000,000 were assessed at \$24,000,000 for local taxation, and that the coal communities were impoverished for lack of means to run their schools and local affairs.

Travelers through the coal regions know what forlorn communities they are—shabby, dirty, ragged, bleak with poverty and despair. And yet these same regions are turning over to the world a product infinitely more valuable than gold and silver. Thus we have the appalling contrasts—vast royalty wealth on the one hand going to non-resident owners, poverty and

beggary accumulating on the premises where the wealth of the Carboniferous age is lifted out for the blessing of our own age.

The Government taking a beggarly pittance in taxation for the benefit of all the people, while one tract of 390 acres pours fabulous wealth into the coffers of a private corporation every year! And that picture is the picture of the productive lands of the entire country—everywhere the investment owner, the speculator, the ground hog, taking the profits of civilization, while the user, the digger and delver, whether capitalist or laborer, taking the crumbs which fall from the table.

Why should not the Government of the United States, the Government of the Commonwealth of Pennsylvania, the people of every community exact by taxation a just share of this wealth? Are the rights of the Girard Estate sacred, while the rights of all the people are negligible?

OUR EIGHTY-YEAR-OLD AVANT COURIER

Some months ago THE BULLETIN gave a picture and a brief biography of Calvin Power, of Fayette City, Pa. He is our oldest apostle of single tax. Calvin Power is out every day talking with people about this

cause. He does not stop with talking. He says his job henceforth is to get everybody he meets to subscribe for THE BULLETIN. He has sent us in the past month subscriptions for thirty or forty people.

He says when you get people to pay for something good to read they will take the trouble to read it; but when you give them something they will throw it away.

In the old days Croasdale said: "A single-taxer is one who does something for single tax." What a splendid definition. Calvin Power, at eighty, is one of our greatest single-taxers.

PROGRESS OF THE SPEAKERS' BUREAU

Since the establishment of the League's new speakers' agency, the International Reconstruction Speakers' Bureau—announcement of which was first made in *The Public*, of December 28th, and later in the January BULLETIN—offers from speakers to enlist for the service have been much more numerous than had been anticipated. Considerably over one hundred men and several women have already volunteered, and additions are being made daily. These speakers represent 38 States, with half a dozen from the Dominion of Canada. Of these, six are professional lecturers, twenty-three are lawyers, six physicians, nine clergymen, seven engineering and other professional experts, six women speakers, eight newspaper men, four labor leaders, seven members of State legislatures and other office holders, and others in many businesses and professions.

No systematic effort has yet been made to put the service at the disposal of other single-tax lecturers

already in the field, for the reason that preliminary correspondence with those who have responded has been all that could be properly handled up to the present time. As soon as possible, however, attention will be given to a more extensive mobilization of single-tax speakers.

Harry W. Olney, of Springfield, Mass., a newspaper man and a tried single taxer, is attending to this branch of the work, and all who will are urged to write him at P. O. Box 742, Springfield, Mass. Under his plan, the volunteer speakers supply him with lists of all kinds of organizations in their localities—fraternal, labor, church, business, farmers', etc.—and he writes these organizations in the name of the Bureau, soliciting dates for these speakers. This plan affords an orderly method of getting the single tax and allied topics before the public on a nation-wide scale, and should become one of the big factors in achieving "reconstruction," as the corps of speakers develops in numbers and experience.

LUKE NORTH DIES IN CALIFORNIA

The death of Luke North in California is announced as the BULLETIN goes to press. No particulars are at hand, but it has been known for some time that Mr. North had been in ill health although neither he nor

his friends were apprehensive of immediate danger.

The name, Luke North, was a pen name which had been adopted for newspaper work by David Griffes, who was well known for many years

in newspaper circles on the coast. Mr. Griffes began the publication of a little paper some years ago which he called *Everyman*. In this paper he advocated single tax and eventually outlined a plan of campaign for immediately pressing the issue for an amendment to the State Constitution.

Writing vigorous English and appealing for action in place of debate, Luke North soon became known all over the United States and the

amendment campaigns led by him in California stirred enthusiasm in the entire country as it has not been stirred since the days of Henry George.

His death comes as a shock to a host of friends and followers. Mr. Griffes was fifty-three years of age and leaves a widow and one daughter. His death is a great loss to the movement in California and the nation.

OHIO SINGLE-TAXERS AT WORK

By HOWARD M. HOLMES

On Sunday, January 19, more than 170 single-taxers met in the Hotel Cleveland, Cleveland, Ohio. Instead of holding a State convention at Columbus this year, it is decided to hold several district conventions, with President J. S. Maclean and Secretary W. P. Halenkamp, of the State league, in attendance at each. This meeting was for single-takers in northeastern Ohio, and single-taxers came from Youngstown, Akron, Ashtabula and other cities.

Mr. Maclean delivered an inspiring speech and presided. Mr. Halenkamp read a long report of work accomplished and of plans for future work. He has a well-equipped office, paid for by the State league, at 20 South Third street, Columbus, Ohio, with two typists regularly employed, and he is now giving all of his time to the league at a salary of \$1,800 a year, although it is hoped that single-taxers of Ohio will be well enough organized before long to increase that considerably. Mr. Halenkamp is a fine executive, and is full of fiery

zeal. He has devoted much time during the past four years to the State league and without compensation. It is hoped to keep him at single-tax work; also to put two field secretaries to traveling about the State.

Mr. Halenkamp offered a minimum budget for 1919 of \$6,000, and the district convention for northeastern Ohio at once undertook to raise one-third of that amount. Nearly one-half of the district's quota was subscribed at this convention. It is expected that much more than \$6,000 will be raised in the State.

In spite of the war excitement, Mr. Halenkamp has kept the State league's office open constantly and has carried on a wide-spread propaganda work among manufacturers, farmers and school teachers. He has more than 1,200 contributors, many of whom have not heretofore been known as single-taxers. Many of them are not single-taxers, in the full sense of the term. Some are Socialists. Some confess they don't have time for studying taxation, but

they know that our tax system is bad and they are willing to pay for agitation and education.

At the November election, by a majority of more than 30,000, the people of Ohio adopted a classification amendment, curiously worded, but workable. It was initiated by interests close to the Ohio Chamber of Commerce.

The officers of the Single-taxers' State League have prepared a bill for classification of property, placing land in a class by itself, and other property in various classes with tax rates from one-half mill to five mills on the dollar. This will be presented to the legislature, and every member of that body will know about it. Every member will hear about it a good many times. The bill fixes no limit to the tax rate on land values.

State Senator Wm. Agnew, of Cleveland, a single-taxer, addressed the convention. He is to be a member of the Joint Committee of the legislature on a new tax system. He could offer no hope that this proposed bill looking to heavier taxation of land values would stand any chance of passage whatever; but single-taxers in attendance were not discouraged, for they believe the bill affords a fine opportunity for enlightening the public. It is, in their

opinion, the best and cheapest propaganda work, to agitate over a practical measure in the State capital.

Edmund Vance Cooke, of Cleveland, closed the convention by reciting several single-tax poems. If he keeps on he'll have enough such verses to fill a small volume, and they are rich in humor and sentiment.

Many new faces were seen at this convention. Among them was an aged and retired clergyman named W. E. Lincoln. In abolition days his life was threatened because he denounced chattel slavery. Early in the Henry George movement, Mr. Lincoln lost a pulpit because of his fearlessness in talking single tax. He pleaded with single-taxers at this convention to stand back of the clergymen who were desirous of preaching truth as they saw it. He is the father of J. C. Lincoln, a well-known Cleveland single-taxer.

Although on account of war activities, Cleveland single-taxers made no organized effort in 1918 to get speaking dates; they filled eleven speaking engagements before women's clubs, trades unions and literary societies—one a group of Jewish boys. In other years they have had as high as sixty such engagements.

Michigan Site-Value-Tax League

ORGANIZED APRIL 21, 1915

"TO RELIEVE HUMAN INDUSTRY FROM VEXATIOUS AND BURDENSOME TAXES, AND TO USE THE PROCEEDS FROM COMMUNITY-MADE SITE-VALUES FOR COMMUNITY PURPOSES."

OFFICERS AND EXECUTIVE COMMITTEE

A. LAURENCE SMITH, President	- Detroit	A. M. TODD, Treasurer	- Kalamazoo
W. S. BLAUVELT, Vice-President	- Detroit	L. A. BREGGER	- Bangor
F. F. INGRAM, Vice-President	- Detroit	EDWARD FRENSDORF	- Hudson
JUDSON GRENELL, Secretary	- Waterford	MYRON H. WALKER	- Grand Rapids
	S. M. LLOYD	- Flint	

JUDSON GRENELL, *Editor*, Waterford, Mich.

(All communications for this department, and all matters in relation to the Michigan Site-Value League, should be addressed to the editor at Waterford.)

SEPARATING LAND FROM LABOR VALUES

There is only one assessing district in Michigan in which the assessors separate, on their books, site-values from improvement values. That district is Detroit. This method has been followed since 1867, so that anyone so disposed can look over the assessment books and follow for 52 years the increased values arising from population.

The excuse made by some assessors that "it can't be done," is simply an excuse for laziness. Either this, or they want to hide their inefficiency by lumping values together instead of separating them, so that any tax-paying citizen can see just where the values he possesses lie.

As is known, the State Tax Commission has practically reassured the entire State, in the endeavor to discover whether or not local assessors have done their work properly. The field books of the State Tax Commission separate land values from improvement and personal property values. So to say that it will load the local assessors with

excessive duties is nonsense. All that it will be necessary to do if an assessor does not wish to make an independent investigation, is to copy from the books of the State Tax Commission.

However, this necessary work will never be done unless the assessors are ordered to do it. The Legislature must do the ordering. As quickly as possible a bill should be introduced into the present Legislature ordering all assessors to separate, on their books, real estate values into three parts:

1. The value of the land independent of all improvements.
2. The value of the buildings independent of the value of the land and other improvements.
3. The value of land improvements independent of buildings.

In this respect the Michigan Legislature can well follow the language of the plan proposed for Massachusetts:

"The value of land improvements is herein understood to mean, for each tract of land assessed, the portion of the value

of each tract due to clearing, draining, cultivating, fertilizing, grading and fencing thereof, and to the presence there of trees, shrubs and other vegetation, including standing timber and growing crops, and to all such improvements in, on or to each such tract other than buildings, and to all existing growing crops, and to improvements in abutting highways to the extent of the amount paid by the owner as special assessments for local betterments, but not in excess of such amount.

"The site-value of land is herein understood to mean, for each tract of land assessed, the portion of the fair cash value of each such tract which remains after subtracting therefrom the value of land improve-

ments as heretofore defined and therein included."

It is true that neither the Detroit nor the State Tax Commission's books so thoroughly separate site from improvement values as here desired; but any assessor who understands his business ought to make these divisions. Indeed, he cannot make a fair assessment unless he does this very thing.

Surely some legislator can be found willing to introduce such a bill; if not on his own responsibility, then "by request." Readers of THE BULLETIN are asked to write to the secretary suggesting the names of senators or representatives at Lansing who may possibly be induced to become interested in this proposed law. Direct communication with legislators is needed.

WARREN S. BLAUVELT AGAIN IN HARNESS

Warren S. Blauvelt, one of the vice-presidents of the Michigan Site-Value-Tax League, has returned to Detroit from his duties in Washington, where he had supervision of the coke distribution of the country, and is once more "in harness" for the pushing of site-value taxation propoganda. Mr. Blauvelt has made a study of the effect of taxation on business enterprises, and he is particularly able to point out to business men generally how neglectful they are of their own interests in not more heartily supporting the effort to make site-value taxation the supreme law of Michigan. His address before the Michigan Gas Manufacturers' Association was a masterpiece of clear thinking; it was so

enlightening that the association had it printed in pamphlet form for circulation among its members.

Mr. Blauvelt will shortly address another business men's gathering of national importance, and while the text is different, the conclusions must necessarily be the same; that in the interest of both producers and consumers, the abolishing of taxes from production and the imposing of taxes on site-values.

In the opinion of Mr. Blauvelt, no class in the community needs education on the incidence of taxation more than do business men. Organized labor, as a class, can talk much more intelligently on the tax problem than can members of the

average Board of Commerce or of a Manufacturers' Association.

In taxation can be found a real industrial reform on which employers and employees in a free market can enthusiastically unite; a reform

that will favorably affect enterprise and industry and injuriously affect only privilege and monopoly. And when and by whom should privilege and monopoly be defended?

WHAT WOMEN SHOULD KNOW ABOUT VOTING

A brochure is being prepared by the secretary of the Michigan Site-Value-Tax League on "What Women Should Know About Voting." Besides the commonplace and easily understood directions concerning naturalizing, registering and voting, the brochure separates the question into voting for local officers, for State officials, for national candidates and for those things appertaining to the principles involved.

Under the head of "General Principles," there are chapters devoted to explaining the incidence of taxation, the effect of tariffs on production, how taxes affect prices, why a "dry" State is better than a "wet" one and a careful analysis is made of the factors in production—land, labor, capital.

Of course, the same problems confronting voting women have long confronted voting men. Why men have made such a mess of a democratic form of government is because the most of them have given

little careful study to these things. Taxation and other problems have been handled in a happy-go-lucky way, dependence being placed on party "labels" more than on common sense.

But as the new 600,000 voting women of Michigan do not have as much to unlearn as have men, it is hoped that they will take more kindly to suggestions and be less prejudiced for or against candidates and principles than are men, some of whom are Republicans or Democrats because their fathers were, or because the community in which they live generally votes for some particular party.

The League can help in the circulation of the brochure and at the same time be doing site-value taxation a service. It will be easy reading, within the limits of a hundred pages, and will probably sell for a quarter, single copies; 15 cents in quantities.

REACHING THE FARMERS

Michigan Business Farming (Mt. Clemens), a weekly agricultural publication, which is closely identified with the *Gleaner* organization is freely opening its columns to the discussion of site-value taxation.

Some of the subscribers to *Michigan Farming* imagine all sorts of disaster to agricultural interests if site-value taxation should be adopted. The League is accused of favoring the cities as against the country, and

endeavoring to favor wealthy owners of taxable property to the detriment of those who have only a little.

That this is the general attitude of farmers generally is easy of demonstration; the way they cling to the fallacy of "protection," as beneficial to their interests, is proof; for any farmer who imagines that a tax system which creates monopolies is a good thing for him is easily fooled in other directions.

However, a glimmering of the truth is seeping into the brain pans of some farmers. For one thing they have been particularly struck—perhaps "paralyzed" is the better word—by the showing that the area of Detroit contains twice as much site-value as all of the 18,000,000 acres of Michigan lands in farms.

SIGNATURES ON PETITIONS

While the League is not at this moment making any strenuous effort to obtain signatures on its petition for site-value taxation, the secretary will be pleased to have sent him as many as possible, and

And Detroit covers only a little more than two Michigan townships—a township containing in the neighborhood of 23,000 acres. The site of Detroit could not be bought to-day for less than \$700,000,000; the 18,000,000 acres of farm lands in Michigan, independent of improvements, do not have a market value exceeding \$350,000,000.

The education of the Michigan farmer on the incidence of taxation is a duty those who have "seen the cat" should not neglect. It can effectively be carried on through such publications as *Michigan Business Farming* by simply keeping its readers informed on the necessity of transferring taxes from labor to privilege. The "unearned increment" belongs to society collectively.

quickly. It may be thought advisable, at some future date, to circulate as many voters in Michigan as possible, and in that case these signatures will be particularly valuable.

LEGISLATORS FAVORABLE TO SITE-VALUE TAXATION

Readers of THE BULLETIN who are acquainted with any Michigan legislator who is favorable to site-value taxation will be doing a real service to the cause by sending the secretary name and address. Or, if not favorable, then open to conviction;

that is, open-minded. Unless we know our legislative friends, we shall not be able to separate them from our legislative enemies—and we really have legislators who religiously worship the God of Things-As-They-Are.

SUBSCRIPTIONS TO "THE BULLETIN"

Michigan receivers of THE BULLETIN are earnestly solicited to send in their subscriptions. A part of each subscription is credited to the treasury of the Michigan Site-Value-

Tax League, whether it is sent direct to headquarters or goes through the hands of the secretary. One dollar makes you a member and entitles you to a year's subscription.

The NATIONAL SINGLE TAX LEAGUE

Is

**A non-partisan organization
Which advocates
Abolishing all taxes on improvements
Abolishing taxes on goods and
products
Abolishing taxes on productive
capitals
And in lieu thereof
Placing one single tax
On the unimproved or site-value
Of land
Believing that this will
Equalize opportunity
Fairly distribute the costs of govern-
ment
Promote industry and manufacturing
Make agriculture prosperous
And give to all the people
A higher standard of work and wages
Greater security of livelihood
And a larger participation
In the comforts and refinements
Of advancing civilization.**

ONE DOLLAR makes you a member and entitles you to a year's subscription to "The Bulletin" and a varied assortment of literature dealing with the current problems of taxation, politics and good government.

HEADQUARTERS, 56 East Johnson Street,
Philadelphia, Pa.

Starters and Stoppers

Men of power are men of action, and an hour spent in the company of a man who does things and who "fills the unforgiving minute with sixty seconds' worth of distance run" is worth a month among those whose life is a long vacation.

A. Merritt Taylor believes in getting what you go after and in sticking until you arrive. He seems to believe with old man "Sam" Fessenden, of Stamford, that "God Almighty hates a quitter."

The echoes of his fight for adequate transit facilities in Philadelphia will never die down, because those echoes have taken the tune of the throbbing symphony of power-houses and dynamos and radiating lines of human intercourse, touching the lives of the millions that are to be in the coming ages in America.

"The successful men," he said to me yesterday, "are those who believe in the greatness and the resources of America.

"The man who is pessimistic is bound to lose out.

"The man who wins is the one who has faith in the inherent honesty of the people.

"Some men—the failures—are just like the sheep I've seen on the farm who, when attacked by the dogs, did nothing but lie down and bleat.

"So many men are able to start things. They allow themselves to be diverted. A man must make up his mind to accomplish something and then stick to it.

"I feel this way about it: When I take hold of a proposition it's got to strangle me or I'll strangle it.

"It's like busting a broncho.

"Or it's as it is in wrestling. If they get you down by both shoulders, wiggle around and get one shoulder up before they count three.

"Then—up and at it again!"

—From the Philadelphia Public Ledger

THERE ARE BIG
DAYS COMING TO
US. WE MUST GET
READY FOR THEM.
WE MUST ACT AS IF
WE HAD THE ORDERS
IN OUR HANDS NOW. WE
MUST BEGIN TO ORGAN-
IZE OUR FORCES AND PRO-
CESSES SO AS TO ACHIEVE
THE MOST AND THE BEST WE CAN

Henry Ford

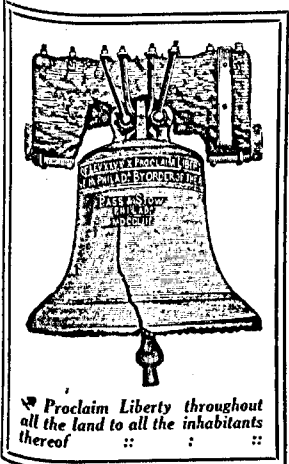
224

V. 3

The
Bulletin
A Record of
Reconstruction

MARCH
1919

A LITTLE Journal of good politics and good business—Dedicated to the American Ideal of Democracy and advocating the application of the Sovereign Power of Taxation to the site-value of land to promote individual and national prosperity



LIBRARY OF THE
UNIVERSITY OF WISCONSIN

PUBLISHED Monthly by
The National Single Tax
League as a contribution
toward the new world the war
was fought to win
Mailed at ten cents a copy and
One Dollar a Year

HENRY GEORGE'S MASTERPIECE

Progress and Poverty

Better reading today than when it was first published. The book that changed the thinking of the world. Its prophecies have come true. The years have verified its remarkable reasoning. The only book of modern times that proposed to solve some of the worst problems of society by a simple readjustment of the powers of taxation. States and nations are beginning to come around to the George position.

You cannot afford to be without this great and inspiring book.

Send one dollar for a year's subscription to The Bulletin, for yourself or a neighbor, and we will mail a copy of "Progress and Poverty" in a neat, well-printed, paper-bound volume to yourself or any one you designate.

THE BULLETIN
56 East Johnson Street
Philadelphia, Pa.

The Bulletin

Published by the National Single Tax League of the United States at its Headquarters, 56 East Johnson Street, Philadelphia, Pa.

Lewis Jerome Johnson, *President*; Harry H. Willock, *Treasurer*; Robert D. Towne, *General Manager*

Entered as second class matter at the Post Office at Philadelphia, under the Act of March 3, 1879.

Vol. III

MARCH, 1919

No. 3

THE \$300,000 PLAN

BY ROBT. D. TOWNE, General Manager.

I have delayed this number of THE BULLETIN a little in order to give our readers as much information as possible concerning the response to my announcement last month. And now I find that the response was of such a character that I do not need to do any more talking about it. The only criticism I have heard can be summed up about like this: "Good—now let's stop talking about it and DO IT."

Under separate cover, therefore, the subscribers will receive announcement within a few days which I am sure will please them.

We are planning and hoping to accomplish great things for our movement and for the principle upon which it is founded. The time is ripe for it and all forward-looking men and women are ready for it. Let us go to it.

A GOOD TIME TO GET BUSY

THE BULLETIN is working with an eye to a single goal. When this nation was beginning to be, a motto was coined out of the struggles of the people which has ever since been engraved upon the national escutcheon: "In Union There is Strength."

We know the practical force of that truth. We have read that great chapter in Progress and Poverty where the law of association is expounded as the very root of all progress. We know how pitifully weak we are when we try to do anything alone; and we know how a

sort of magic possesses us when we find the way to work together.

Now is the time for all single-taxers to get together. And we impart no special significance to the label, the tag. Single tax is no shibboleth. Most people are tired of being tagged. It is enough to be American citizens, to be thoughtful and purposeful men and women who want to see justice done in the earth. Getting together is the main thing, working together, thinking our problems out together.

There is no good reason why any

man or woman should hesitate to join our National League. We are specializing on one fundamental principle—a principle which lies at the base of all government and without which organized society could not endure. Every man is interested in taxation. If a man does not know about single tax; or if he thinks he is opposed to it; there is all the greater reason why he should pay a dollar and join our league and get our argument for a year. We are all out to learn.

For those who already believe in what we are doing, it is almost criminal to withhold an ounce of sympathy or a penny of support. Taxa-

HOW EVERYONE CAN SERVE

All who wish to help in getting single-tax speakers before the public can do so with little personal effort, by sending to the League's Speakers' Bureau lists of all kinds of organizations in their localities—fraternal, business, church, labor, farmers', women's clubs, etc. Addresses, with names of secretaries, should be furnished wherever possible. These lists can readily be compiled from directories, newspaper fraternal society cards, and from personal knowledge; the longer the lists, the better. Let every man and woman consider this a direct request, and send in the lists as promptly as possible.

Meanwhile, everyone who can and will talk single tax and allied topics of social reform, in their localities or elsewhere, or who would like to train for the work, are asked to enroll promptly with the bureau, sending in lists of organizations before which

tion and land are pivotal to all constructive thinking. If we have caught the vision we **MUST** take hold and do our part—not in some individual way, but together with the people of like faith all over the country. We must **ORGANIZE**. When 10,000 people begin to read this **BULLETIN** and to pay their dollar each and to desire the success of the movement, then they are **ORGANIZED**. Their energies are running the same way.

We ought to have a membership of half a million men and women in this league. Now is the time to get busy.

they wish to speak—twenty to thirty or more. Solicitations for dates for speakers are first couched in general terms, without mentioning speakers' names unless so requested by them.

When possible, speaking dates arranged for will be turned over to regular single-tax lecturers, regardless of whether or not those lecturers are connected with the League's Speakers' Bureau; the aim being to get the subject before the public in the best possible manner. However, the bureau will not be limited to the comparatively small number of single-tax lecturers now before the public, the intent being to utilize every possible ounce of talent, and to build up a large corps of competent speakers.

Appended hereto is a list of men and women who have already responded to the preliminary call for speakers and workers. This list will

be increased to many hundreds, and as rapidly as possible the service will be expanded to serve lecturers (whether on fees or not) and volunteer speakers.

The Directors

The following have consented to act as directors of the bureau, and their counsel will be taken and their names used to add weight in soliciting dates for speakers: Charles H. Ingersoll, Hon. Warren Worth Bailey, Hon. L. F. C. Garvin, Hon. Robert S. Phifer, Jr., James R. Brown, Charles G. Ogle, Judson Grenell, Robt. D. Towne.

Address all correspondence to Harry W. Olney (secretary of Speakers' Bureau), P. O. Box 742, Springfield, Mass.

List of speakers and workers in soliciting dates for speakers, who have already responded to preliminary announcement of the bureau:

- Arkansas—L. H. Moore.
- Alabama—E. Q. Norton.
- California—Prof. George McCready Price, L. D. Beckwith, C. R. Colburn, F. W. Sanders, W. G. Talbot, Dr. R. B. Stone, E. Harlan, J. H. Meyer, Spencer W. Castle, R. E. Chadwick, Josie Thorpe Price, C. H. Hardon, J. A. Haggstrom.
- Canada—H. S. Ross, George W. Atkinson, C. J. Yulley, Fred Latus, Dr. C. E. Dexter, E. H. Spaven.
- Colorado—L. C. Law, J. B. Mosher.
- Florida—P. H. Bolton.
- Georgia—Ed. L. King.
- Idaho—B. A. Cummings, Rev. Dean Hamilton, Rev. I. H. Teel, Fred E. Taylor, Dow C. Reed.
- Iowa—F. E. Robey.
- Illinois—Mrs. Elizabeth M. Phillips, George V. Wells, E. R. Kegley, Wm. Coulson, J. Weiler, E. J. Ingstrup, Jacob Levin, W. T. Davis, Theo. Longabaugh, Thomas Berta.
- Kansas—J. R. Newton, M. D., George Dodson.
- Minnesota—Dr. William E. Leonard, Robert Seibert, R. Bennett, O. W. Bergan.
- Michigan—Judson Grenell, Charles McCall, Edith Seekell, H. L. Gibbs, F. N. Conn.
- Maryland—Charles G. Ogle.
- Massachusetts—John S. Codman, Rev. Edson Reifsnider, Robert B. Capon, Lincoln Crowell, Francis E. Langdon, Andrew Garbutt, R. B. Crawford, S. M. Jones, Percy W. Wheeler, Charles M. Field, John B. Knight, Franklin E. Smith, Patrick H. Faber, Harvey G. Hatch, Emily L. Hinkston, Richard J. Talbot, Austin C. Wigglesworth.
- Mississippi—Hon. Robert S. Phifer, Jr., A. S. Coody.
- Missouri—Willis Malone, R. C. Marr, Mrs. Mollie Richardson.
- Montana—Harlow Pease, Carl Freeman.
- Nebraska—Thomas B. Rea, E. W. Maxey.
- North Carolina—S. S. Dunlap.
- North Dakota—Irma Irwin Poppler.
- New Hampshire—Rev. Cedric Long, George H. Duncan.
- New Jersey—Alfred N. Chandler, Royal R. Keely.
- New York—James R. Brown, Charles H. Ingersoll, Will Atkinson, Benjamin W. Burger, W. W. Wheatly, Horace Hord, Lieut. Edwin L. Clarke, Durbin Van Vleck, E. B. Haymond, Robert S. Doubleday, James Danger-

field, F. P. Jones, J. W. Lilly, K. M. Fleming.

Ohio—Edmund Vance Cooke, George Cartwright, David Magid, W. B. Lutton, J. J. Culbertson, Albert I. Mallory, Mrs. Charlotte Smith, Elmer D. Heath.

Oklahoma—Lawrence Lay.

Oregon—J. R. Hermann.

Pennsylvania—Hon. Warren Worth Bailey, H. L. Bachman, J. B. Ellery, A. H. Swope, Janet L. Brownlee,

George B. Greely, H. E. Brandt, D. S. Anderson, F. W. Maguire.

Rhode Island—Hon. L. F. C. Garvin.
South Dakota—Gilbert Gronseth, M. R. Jenison.

Texas—Lucien V. LaTaste, Lieut. S. A. Schneidman, J. R. Fuchs, Frederick G. Swanson, C. C. Flynn.

Virginia—Drew M. Smith.

Washington—S. W. Wall, W. N. Proctor.

Wisconsin—C. W. Staples.

UNUSED DEMOCRACY

By H. H. WILLOCK.

The war is over. The world is at the beginning of a new epoch. It may be now more truly said than at any time since its first utterance, "Old things have passed away—all things have become new." Not even during the great Reformation did the thought of the world pass through such a profound change as has occurred during the last fifty-two months. Czars, kaisers, kings have passed away and their places have not been filled and will not be filled. The people will govern. The few kings who remain will be tolerated only as social ornaments and will have no place in the political life of nations.

Britain has shown the world how a king may continue to be tolerated and yet in no way permitted to affect the democratic political life of the people. With all her traditional conservatism Britain is more democratic with her king than we are with our President, and that fact should bring home to every thoughtful American citizen that it is only

the substance which matters and not the form. We in America must see to it that we get more of the substance of democracy and not be satisfied with mere form. Political democracy is only a means and not an end, as millions of American workers have discovered by hard experience.

The new faith—industrial democracy—now looked upon with such hope is not even a means and will lead the world into a blind alley. It has no real outcome. Industrial democracy—desirable as it may be as a temporary makeshift—will still leave the source of all wealth in the hands of the world junkers, who will continue the levy of an increasing toll on the wages of capital and labor alike. Just so long as land ownership is undemocratized, the employed and employer alike will be completely in the power of the land owner—the junker of America.

Blackstone teaches as a fundamental of the common law that "the holding of title to land (including

minerals, forests and waters) and the appropriation of the unearned increment therefrom is not a right inherent in the individual, but a privilege granted by the State or nation," and true democracy demands that no such privilege be granted to any citizen without proper remuneration.

Site value is, practically speaking, the only value which any land can have separate from the improvements which have been added by the labor of man, and this site value can only be given by the community and is represented by the actual rental value or the rental value the land is thought to have by the owner. In other words, a lot worth \$100,000 on a city avenue, a farm worth \$100 an acre (exclusive of improvements) or a water power worth \$1,000,000 only have such values because they will produce a net return of approximately 5 per cent. on such amounts. If the lot or the farm or the water power was more favorably located the value would be more, if not so favorably located the value would be less, and if located in the most remote districts of the earth their value would almost or entirely disappear.

With these facts before us, who can deny that land has any value except that given by the community and once granting this truth who can deny the equitable right and duty of a truly democratic State to call on the land owner to pay the State the entire rental value of the land owned by him in order to defray the expense of the State and to provide for the proper extension of public activities. Under such conditions the ordinary expense of government, national, State and local, would be

more than covered without any form of taxation.

The average man will say, however, "that is all very nice, but why should that interest me? I have a living to make and have nothing to pay taxes on," or "I am a merchant and I include my taxes in the price of the goods I sell. Let the other fellows worry about it." Right there is where the junker wants the "average" man to remain, and so long as he remains there the "average" man—employee or employer—will continue to be the "goat" and at the same time he will be paying the greatest portion of the taxes and continue to make it impossible even for "industrial democracy" to materially or permanently better his social or living conditions.

Wages are always highest for the employee and profits are always highest for the employer when jobs are plenty for the worker and workers are scarce for the employer. No one makes any money when jobs are scarce and workers over-abundant. High wages mean enhanced buying power for all the people, which always results in greatly increased demand for goods of all kinds, and every employer knows increased demand always means increased profits even if higher wages are paid at the same time. There is always more profit to the manufacturer or dealer with prices on a high level than when prices are on a low level even if wages are lower.

The whole question therefore of permanent high wages for the employee and permanent large profits for the employer resolves itself into the question of permanently making

jobs plenty and men scarce and this can only be done by taxation.

Wages—the price of labor—must fluctuate exactly as labor is plenty or scarce, but we do not always clearly understand the comparatively small percentage between surplus and shortage. If a certain city requires one hundred carloads of potatoes a day to supply the normal demand and if for a period of ten days only ninety-five cars arrive daily potatoes are scarce and prices very high, while if for the same period one hundred and five cars should arrive daily potatoes would be very plentiful and prices very low. There would only, however, be a difference of ten cars of potatoes daily or about ten per cent. between the periods of high and low prices. A difference of ten per cent. in the available labor supply is all the difference between high and low wages for the worker, high and low buying power of the people and high and low profits of the employer.

When we become democratic enough to demand that the State take all the community created rental value of land to pay the expense of the State no one will desire, or could be compelled, to own more land than they can use productively any more than one would now rent an office or a dwelling or a factory and permit it to remain vacant or unused. Not half the area of America and not over two-thirds the area of even our large cities is in use and when all the rental value of land is demanded by the State the great portion of such land must pass from private to public ownership and therefore immediately become a national asset instead of a national liability as it now

is. Such land in the public hands would be held for the private ownership of the individual who desired to put it to use, paying the State therefor only the annual rental value but no purchase price. Vacant unused land therefore would be open as it were to homestead for residence and business purposes even in our cities, while thousands of acres would be accessible for agricultural purposes immediately adjacent to all our large centers of population. All taxes on business enterprise would be unnecessary, taxes on homes and farmers greatly reduced and all business activity permanently stimulated.

Under such conditions America could support in plenty, and entirely beyond the shadow of involuntary poverty, a population of a billion people, without any fear of losing the great stabilizer—free land. Thousands of men now in industry would go on the land with their women and children, many of whom are now doing industrial work, thereby lessening the labor pressure and giving better wages to those who remain in industry, and at the same time forming a great reservoir of reserve labor for seasonal occupation, or to fill in during periods of tremendous industrial activity when wages sufficiently attractive could be offered to tempt them away from their own work on the land. Jobs would be permanently plentiful, and men—as long as free land remained—would be permanently scarce with resulting high wages and steady employment for workers and good business with good profits for employers in supplying the increased demands of a people with a

much greater buying power than at present.

Such conditions are a very real and practical end which may be attained by a free people, using political democracy as a means to democratize the land—which, together with human labor, is the basis of all wealth. This is single tax. It is not Socialism. It is not Bolshevism. It is not Anarchy. It is not confiscation. It requires no new governmental machinery. It will take nothing from anyone which is now producing them a revenue. The income of no one will be reduced. Wages and legitimate profits will be increased. Profit for the few at the expense of the many will be practically abolished. It will be possible for everyone to have a home who

really wants one. There will be less millionaires and fewer poor. Fewer limousines and more Fords. It will abolish the I. W. W., and tramps will become as rare as the "Dodo." We can have it all any time we want it bad enough. We must use our democracy. A constitutional amendment of only about ten lines is necessary—making all taxes unlawful until after the full rental value of all land (including minerals, forests and waters) have been taken for the needs of government (national, State, county and local). The National Single-Tax League is organized to get it. It is your fault if you don't belong. Send along your dollar, or your thousands, and they will be put to work. America without free land is not the America of our fathers.

TO THE MEMBERS OF THE ASSEMBLY OF THE STATE OF NEW YORK

BY JAMES R. BROWN,
President Manhattan Single Tax Club.

GENTLEMEN:

As never before the tax question is up, clamoring for adjustment.

This year for State purposes over eighty millions must be raised. The budget of New York City will be some two hundred and fifty millions, other cities in proportion, and with the loss of revenue, due to prohibition, the need of a better method of taxation is imperative.

Taxation

Taxation is the most important thing in human affairs, and the vital thing in taxation is how we do it.

Nothing makes for human happiness or misery, individually or collectively, in such a degree, as our system of taxation. It is the omnipotent hand that opens or closes the door of opportunity.

Our present tax methods are one grand magnificent muddle—no business principle, no ethical principle, no economic law has any place in our application of the taxing power.

Every tax roll in this State is but a collection of guesses—a list of crimes of petit and grand larceny, a record of fines and penalties on business, production and thrift; while

the sum total of the selling price or assessed value of the land is but the capitalized value of the yearly premium we place upon idleness.

We do not deliberately commit all these follies, they grow out of our ignorance of what taxation is and how it should be applied. The brightest concept we now have of the vital function of raising taxation is that we need so much revenue; so we go out and grab it wherever we can find it, utterly disregarding services rendered or value received.

Every year we tinker our tax laws, and the tinkering job bids fair to hold out for many years to come, unless we adopt an honest, reasonable and sane method of charging citizens for public services.

Taxation Is Payment for Public Services

By public services we mean streets, sewers, lights, police, etc.

Public service should be paid for as all other services are paid for, according to the value of said services.

The value of your house, furniture, garage, auto, etc., is not and cannot be the measure of the value of public services.

To tax a man on the value of his house as payment for public services is just like charging a man for a suit of clothes by the value of his auto.

Taxing a man on the value of private services is simply taking private property for public use without compensation—in other words, stealing by due process of law.

When a man builds, paints, or improves his house, he pays for those services to the painter and builder—why then should he be called to pay

for those services a second time to the town that did not build or paint; in fact, rendered no service and delivered no goods?

To increase a man's assessment merely because he rendered a private service unto himself is, to say the least, unreasonable.

If your butcher, going past your house noticed that you had painted or improved your house, went back to his shop and sent you a bill for 20 pounds of steak that he had not delivered, and did not intend to deliver, you would say he was both a fool and a crook. Then in the name of common sense, why should the town do such a foolish and dishonest thing?

The Measure of the Value of Public Services

The value of public services is only measured by what is commonly known as land value—but which is not the value of land, but is the value of government—that is public service.

The land along a street not graded, without sewer, far from a fire station, far from schools, will be very cheap.

As soon as the street is graded, paved, sewered, lighted, supplied with fire department services, etc., the value of the land begins to climb, and it will climb up at least to the full cost of such improvement.

The selling price or assessed value of land is simply the part of what should be the yearly tax that we fail to collect, capitalized.

The selling or assessed value of land pays no taxes. This statement will be a great surprise to most assessors.

If I own a lot the gross ground rent

of which is \$75 per year—the tax amounts to \$25, leaving me net rent amounting to \$50. I will ask \$1,000 as selling price, because \$50 is 5 per cent. on \$1,000. If the tax was \$50, leaving me \$25 net rent, I could only ask \$500, as \$25 is 5 per cent. on \$500, or \$25 capitalized. Increase the tax to \$75, the selling price would disappear, though not the value for use or gross rent. I would simply be unable to sell any taxes that were not collected, for the good and sufficient reason that the town collected all its public service value.

Now reverse the action and don't levy any tax at all on my lot value, but leave all the gross rent in my possession—what would the selling price be? Would it not be \$1,500, for is not \$75 5 per cent. on \$1,500?

You see how it is that the *less* you tax land values, the *higher* the selling price of the land. On any labor product the reverse is true, the *less* the tax, the *cheaper* the goods.

The selling price of land is an embargo on capital and labor, and is, combined with taxes upon improvements, the reason why capital invested in real estate pays such poor returns.

Professor Bastable, of the Dublin University said:

"As land is sought for revenue, what lowers its revenue lowers its selling price, and therefore a land tax falls altogether on the possessor at the time of its imposition. Subsequent acquirers take the land subject to the burden and pay a lower price in consequence."

The Tax on Land Value Cannot Be Shifted

No part of the tax upon land values can be added to the gross rent. This truth of economics is admitted by all economists, and is perhaps the only fact of economics upon which they all agree.

Professor Seligman, of Columbia University, says:

"The incidence of the ground tax is on the landlord. He has no means of shifting it, for, if the tax were to be suddenly abolished, he would, nevertheless, be able to extort the same rent, since the ground rent is fixed solely by the demand of the occupiers. . . . The point is so universally accepted as to require no further discussion."

However, the economic reason that land value tax cannot be shifted is that the land is fixed in quantity, and taxes upon land values instead of driving land out of use, and making it artificially scarce and dear, will encourage it into use, by creating a demand for land users among land owners.

The Incidents of Taxation

The important thing about taxation is the incidence, and the difference in effect between taxes upon land value and taxes upon labor or capital value constitute the great and most vital truth of economics.

Taxes upon labor and capital values restrict production, increase the cost of living, lessen the employment of labor and capital, strangle trade and commerce, give us poverty instead of plenty.

If we do not tax or take land value for social purposes, it becomes a premium on idleness or a payment to

the speculator to hold land out of use, thereby making land artificially scarce, artificially dear, raising rent, increasing the cost of living, and, worst of all, closing the door of opportunity on labor and capital.

Our present fool method drives out of use enormous areas of valuable land. We fill our cities with vacant lots or lots with old ramshackles on them; we increase our tax burdens by a senseless expansion of area, and we punish every one who does a sane and useful thing in the way of production. We have made it in many instances more profitable to hold land idle than to use it.

Under the fell influence of the artificial boosting of the value of land, the door of opportunity closes, capital wastes and the worker starves because we have driven a wedge of boosted land value between labor and capital on the one hand, and land, without which there can be no production at all, on the other hand.

The remedy lies not in charity, prayers, religion, anarchy, socialism or Bolshevism, but in the proper use of the taxing power of the people.

By taxing or taking public value for public use, we lessen the cost of living through the removal of burdensome and unjust taxes that rest upon production and by taxing land values we pry open to the free use of labor and capital the boundless resources of this earth.

Professor J. B. Clark, of Columbia University, said years ago:

UNIVERSITY PLEA TO SOLVE THE PROBLEM OF WORLD HUNGER

Editor New York Evening Journal:

DEAR SIR.—Hunger is the problem of the world.

“As the creator, not of the substance of the earth, but of the value residing in it, the State has a producer's right to use and dispose of its product.”

Our difficulty in raising revenue lies not in any economic law, nor in the nature of man himself, but in our failure to understand economic law and the dual nature of man. Man is an individual animal and also a social animal; his individual activities produce private property; his social activities produce public property or land values. A just tax law will not violate the rights of private property, nor will it violate through failure to collect the right of the social organism to social or public property. Proceeding along these lines, revenue in abundance will be found and that without taking one cent of private property for public purposes, through taxes upon incomes, personal property or improvements upon land.

New York City has uncollected taxes amounting to \$250,000,000 per annum, which is capitalized at \$5,000,000,000 and appears upon tax rolls as the assessed value of land.

Every dollar expended for public purposes is at once registered in increased land values, and should be regarded as a deposit of funds in a bank and drawn when required for public expenditures. Acting on this, the burden of taxation would fall where benefits of government are conferred.

Hunger for sustenance cries aloud from every land of man.

Hunger for land that may preserve

life and allay the haunting fear of to-morrow's breadless and meatless day.

Hunger for peace and tranquillity from millions of uplifted faces in audible and inaudible prayers.

Hunger for sympathy after years of sorrow and trials unequalled in the world's history.

Hunger for a brotherhood of mankind that will make forceful the teaching, “I am my brother's keeper.”

Hunger for a humaneness that holds out the human touch that makes the world akin.

Hunger for a better Christianity than the world has yet tasted of.

Hunger for an unselfishness that will lift in part the heavy burden that so many carry through life.

Hunger for the loyalty and devotion so deeply appreciated by so many hearts as exemplified in the lives of their dog companions.

Hunger for the affection that wants no material reward, that seeks to give as a mission of helpful service.

Will we recognize in the land and food problems the solution of so great a part of this world hunger problem that has caused and continues to feed the spirit of unrest?

Do we appreciate fully that an underfed world contributes more largely to this great problem than all else?

How much do you appreciate that disease, crime, unhappiness, discontent are resultant from an underfed world? Wool, leather, meat, milk, cereals and their products within the purchasing power of the wage earners is the remedy.

Do you realize that “back to the land” is not a world's idle cry for relief?

Perilous animal industry robs the fertility of the soil; food and raiment are denied the masses; disease and suffering, disturbed minds, fruitless remedies and violent agitation follow.

Costly armies, State constabularies, big police forces, arms, clubs, physical force are poor answers to the “Hungry Cry” when idle lands abound, when uncalled-for losses from disease and neglect decimate our herds and flocks and we fail to apply the remedies at hand.

Will the Empire State lead the way?

Will it legislate safety to animal husbandry and thereby promote agriculture and re-people its 15,000,000 idle acres?

Will it justify its expenditure of \$150,000,000 on State roads and its \$150,000,000 on canals ostensibly for the well being of its 10,000,000 people by vouchsafing animal industry, the handmaid of productive lands?

Dairymen's leagues, milk trusts, railroad combines, tenantless farms, idle acres, farm mortgages, vicious legislation that protects and fosters criminal acts are not remedies.

Ten thousand deaths from pneumonia, ten thousand deaths from tuberculosis annually; 23 per cent. of the school children in New York City underfed; 70-cent bacon, 17-cent milk and 10-cent bread don't satisfy the “Hungry Cry.”

What is the State's answer?

NEW YORK UNIVERSITY,

NEW YORK STATE VETERINARY
COLLEGE.

January, 1919.

—New York Journal, Feb. 5, 1919.

MISSISSIPPI DECLARATION OF PRINCIPLES

We, the members of The People's Rule League of Mississippi, advocate giving the people of Mississippi correct information concerning laws and institutions which vitally affect their political and economic freedom.

Whenever our State Legislature enacts a law which we believe to be contrary to the wishes and interests of the people, we propose to put such law to a Referendum vote of the people of the State of Mississippi.

We propose to put to an Initiative vote of the people great and fundamental governmental principles which, when enacted into law, will give the people a just, free and good State government.

We propose to strive for the enactment into law by the State Legislature of minor matters which we do not think it would be advisable to put up a Statewide fight for by way of the Initiative or Referendum.

We propose to strive for the enactment into law by our National Congress of such national measures as would benefit the people of Mississippi and the Nation.

We favor all measures which look toward political and economic freedom. We are unalterably opposed to ANY and ALL measures which look toward anything like autocracy, no matter what such measures may be called or how they may be disguised under the cloak of "democracy," "patriotism" or "religion."

The Recall

We have prepared an amendment to the Constitution of the State of Mississippi providing for the RECALL, and we are putting up a strenuous fight to put it on the bal-

lot in November, 1919, and carry the election.

This measure is pure; it is free from "jokers," and its wording has been most carefully studied by skilled men, whose only effort was to give the people a good law. It has been carefully compared with all provisions for the Recall throughout the United States, and we feel no hesitancy in saying that it is the best provision for the Recall that has ever yet been drafted.

We believe that the Recall is very essential to the liberties of our people at this particular time. Our people have asked for it for something like thirty years; and this is their first chance to get it. We do not now have to beg it from politicians; we can enact it ourselves.

Its purpose is nothing more nor less than this: To give the people power to vote out of office any elective public officer whom they may deem unworthy. The people now have the power to vote elective public officers INTO office, and they ought to have the power to vote them OUT.

This measure may be bitterly assailed and villainously misrepresented; but it is just and right, and it means MORE FREEDOM FOR THE PEOPLE.

We are now circulating Initiative petitions asking for the Recall to be put on the ballot. If you wish to help make it the law of the land, sign a petition or contribute to the cause (either in money or service) or both.

Help win the victory for the people. This is the people's fight and it is up to every voter to help win it.

Big Business

We realize that Fear, Intimidation and Misrepresentation are the favorite agencies used by Big Business to rob the people of their rights. Therefore, using only lawful means, we shall resist with manly firmness and to the utmost of our ability all attempts to intimidate and terrorize and mislead the people in regard to our principles and measures.

Other Measures

We unreservedly endorse the Manly Report as it appears in United States Senate Document No. 415, 64th Congress, first session; and we propose to strive for the laws therein recommended.

At our earliest opportunity we propose to put to an Initiative vote of

the people a measure which will provide for a State publicity pamphlet.

"Organize"

We realize that to successfully carry through our program we must get up the very best organization that we can. Our enemies have long had very effectual organizations. We can not hope to prevail against them unless we ourselves are well organized. We therefore hope to perfect organizations in every community in the State. Will YOU help do this work? Are you willing to fight for your own freedom? Let us know.

Our Motto

Our motto is "One for all, and all for one—Land and Liberty!"

THE BLUNDER OF HIGH CITY LICENSE

BY DR. HENRY BORST.

To have the opportunity through THE BULLETIN to talk to the distinguished law makers of Alabama fills me with a due sense of responsibility, but not of awe. The reason for this lack of fear is plain. A doctor is a natural born autocrat. He must keep his head in every emergency that can happen. Only wide knowledge and deep sympathy enable him to maintain such a grasp of affairs as to give orders at once when a crisis happens. To a doctor a sick Prince or pauper are alike in need of advice, sometimes even of bossing. Therefore when we doctors seem curt and rude it is because we often have to stop argument in order to save life.

Politically Alabama is sick, America is sick, Europe is sick, civilization is sick. Hence this is the time when those of us who have studied State and National sickness may be pardoned for offering advice.

One of the symptoms of Alabama's sickness is shown in unjust taxes and high license fees. Florida, where I now live, is afflicted with the same disease, so it must be catching. I shall prefer to leave the general question of taxation to others, who may be better qualified to speak, and will confine my remarks now to high license.

To me it is a self-evident proposition that whenever a city or State exacts high license of any legitimate

business, it means that that city or State thereby confesses its inability to collect sufficient revenue by other and more equitable means.

The taxing power simply says: "Well, if I can't catch John Brown, I'll sure have to get after Bill Smith." Suppose John Brown happens to own thousands of acres of idle land assessed at \$1 or \$2 an acre, which he is holding as a speculator during his entire lifetime so that his sons and daughters may live in idleness and luxury all their days.

Suppose Bill Smith has a retail store in the city, trying to serve his customers by working all day and planning nights and Sundays. His store must be on a good business street. That means that he must pay a big tribute to the land owner and house owner in the shape of rent just for a place to work in.

Of course, he pays taxes on his stock of goods and the residence and furniture that he must use in order to live, whether he owns it or not. Being a patriotic citizen Bill buys all the Liberty bonds he can afford to, and contributes to church fairs, county fairs, charity, etc.

All these items are legitimate expense of the business and must naturally be passed on to the consumer, else Bill would soon have the sheriff in charge of his store.

We are taking it for granted that the county can't touch John Brown's slacker acres because John and his

friends can put up a bigger "holler" than Smith can. Then, of course, the wise city fathers slap a big license fee on Bill, and threaten to arrest him next day if he don't come across.

This sounds like a fairy tale, but unfortunately it is a plain, bald fact. I do not mean to say that all stores are fined by high license, but many businesses are.

But here comes the rub. A big mail-order business in a far off city, that pays no taxes whatever in Bill Smith's town, can sell to Bill's customers at ten or twenty per cent. under his prices. This is because the big house does a thousand times as much business at a much smaller overhead cost.

The next thing that happens is that Bill loses a great many of his cash customers, and is carrying a choice assortment of dead beats and the honest poor. This is pretty bad, to lose the best customers and be saddled with the worst.

And the license tax and high rent and other proportionately high expenses have compelled Bill to inflate his prices above normal. That is the whole thing in a nut shell. And the writer begs to submit that the city or State which sanctions high taxes and high licenses on legitimate business is the enemy of that business. And in maintaining such condition it merely impoverishes its own citizens and enriches Mr. Mail Order Man and Mr. Land Speculator.

for definite replies to certain questions in regard to the Dominion government's policy with reference to the provision of land for veterans

G. W. V. AND IDLE LANDS

An open letter to Sir Robert Borden, signed by R. M. Stewart, secretary-treasurer of the Great War Veterans' Association of Canada, calls

who desire to go on the land. After speaking of the negotiations begun between the Dominion government and the Provincial governments with a view to acquiring for such veterans some of the land held idle under corporation and private ownership, the letter continues:

"The returned soldiers naturally wish to be made aware of the manner in which the government proposes to acquire these lands, and as the matter is one of vital importance to them, this association requests the favor of a definite reply to the following questions:

Three Questions

"1. Will the government consider the possibility of state expropriation by fixed schedule, which will eliminate all speculative values and will not impose onerous burdens, either on the cultivator who works the land, or on general community?

"2. Does the government intend to buy, at the public expense, such land as private speculators are willing to disgorge at prices out of proportion to their 'prairie value'?

"3. Will the government, failing other measure, consider the idea of passing legislation whereby all idle agricultural lands in Canada, if not brought under cultivation within a definite period (say 10 years) will revert to the crown?

Super-Taxation Suggested

"Believing that a penalty should be imposed upon all those who hold agricultural lands in a state of unproductiveness, we suggested to the then acting minister of finance at the time of the introduction of the budget

during the last session that the federal government impose a super-tax on every acre of land fit for agriculture purposes, held idle and unproductive, such tax to increase in proportion to the acreage held.

"In reply, the Hon. Mr. MacLean stated that he believed the matter would have the consideration of the government during the recess.

Land Is Still Held Idle

"But, while the government has refused to tolerate idleness in the individual, punishing all who do not work, and while, for the good of the country, you have compelled the individual citizen of military age to place his person at the service of the state, we find that millions of acres of agricultural land are held by speculators in a state of unmolested idleness, although it is of vital importance to Canada that her agricultural resources be developed.

"We do not believe that the right to hold land or property is more sacred and inviolable than the right of the individual to the possession of his person, and we do not understand why, when the individual surrenders the right to possess his person, or is deprived of it for the good of the state, the right to hold land in idleness when the best interests of the country requires it to be productive, should not be made highly unprofitable.

Would Be for Few Only

"If land for the purpose of soldier settlement is to be acquired by purchase, the government paying the present holders the prices which they are now demanding for it, it follows

that soldier settlement, instead of being open to all those honorably discharged soldiers who desire to settle on the land, will be open only to a privileged few who have funds of their own to enable them to take over land so acquired.

"Such a scheme would be manifestly unfair, and, as we consider that these lands could be acquired by expropriation, without occasioning any actual financial loss to their present holders, we would respect-

fully request the favor of a reply to the following question:

The Fourth Question

"4. Does the government, while demanding that men must give their services for a daily wage (often far below their earning capacity in civil life), propose that property shall continue to be widely held on terms which enable the holders to exact extravagant toll from the producers, particularly the returned soldiers who seek to rejoin their ranks?"

PAYING RENT FOR TRENCHES

By SAMUEL DANZIGER.

On a train between Philadelphia and New York a passenger was telling a fellow traveller how he ran down a story concerning the war. The story was to the effect that the United States Government is compelled to pay rent to the Government of France for the land occupied by the American army overseas. "I decided to investigate that story," said the passenger, "and I asked Colonel _____ at the War Department about it and he promptly assured me that the facts were not as I had heard. 'It is this way', he said. 'When the French Government takes over land to dig trenches in, it agrees to pay the owners a proper amount of rental therefore. So when our armies went over and took possession of some of these trenches a proportionate share of this rent was assessed against the United States Government. This is paid to the French Government which turns it over to the landlords and eventually the Kaiser will have to reimburse us.' So that falsehood has been shown up."

It does not seem that the original error was so serious as to deserve the

classification given it. In fact Premier Holman, of New South Wales, was quoted some months ago quite generally by the press as authority for a similar story regarding the trouble that the British Government has in satisfying French and Belgian land owners with payments of rent for battlefields. In the Australian Senate Senator Grant discussed the matter during a debate. So, whatever the details may be, the fact remains that the people of all countries fighting the Central Powers on the Western front are paying certain landlords for the privilege. While all other classes must wait for peace before they may hope to collect indemnity from the Kaiser, the landlord is getting his in advance. While owners of labor products that have been destroyed or confiscated look for nothing more than restoration of their property or its equivalent, the landlord, whose property can neither be destroyed nor carted away, who is sure to find it after the war just where it was on August 1st, 1914, must be assured his regular rental besides. In the midst of war the landlord re-

tains his privilege undisturbed. He will take no chances on getting it out of the Kaiser later. He leaves that to the taxpayers. Possibly if it were not paid him at once he would bring eviction proceedings. Landlordism is the cause of war and now war is required to pay tribute to its maker.

It is not on record that the American Colonists presented a rent bill to Lafayette or Rochambeau for land used under similar circumstances during the Revolution. And these Yankees are reputed to have very keen business men. Have they been overrated, or were they more free

from the present-day fallacy which assumes as a matter of course that the landlord's demands must not be questioned under any circumstances?

One of the stories of the present war, which school readers of the future will probably contain, is that about Pershing's remark on landing in France; "Lafayette, we are here." It might be well to add that, in thus expressing the idea that he had come to repay a service rendered, he harbored no sordid thoughts about collecting at the same time long overdue rent that, according to the ethics of some of Lafayette's modern countrymen, should have been paid.

Michigan Site-Value-Tax League

ORGANIZED APRIL 21, 1915

"TO RELIEVE HUMAN INDUSTRY FROM VEXATIOUS AND BURDENSOME TAXES, AND TO USE THE PROCEEDS FROM COMMUNITY-MADE SITE-VALUES FOR COMMUNITY PURPOSES."

OFFICERS AND EXECUTIVE COMMITTEE

- | | | | |
|--------------------------------|-------------|-----------------------|----------------|
| A. LAURENCE SMITH, President | - Detroit | A. M. TODD, Treasurer | - Kalamazoo |
| W. S. BLAUVELT, Vice-President | - Detroit | L. A. BREGGER | - Bangor |
| F. F. INGRAM, Vice-President | - Detroit | EDWARD FRENDSORF | - Hudson |
| JUDSON GRENELL, Secretary | - Waterford | MYRON H. WALKER | - Grand Rapids |
| | S. M. LLOYD | Flint | |

JUDSON GRENELL, Editor, Waterford, Mich.

(All communications for this department, and all matters in relation to the Michigan Site-Value League, should be addressed to the editor at Waterford.)

THE MICHIGAN FARMER vs. THE TAXATION PROBLEM

By and large, society can be divided into three classes regarding the taxation problem. These are the employing class, the wage receiving class and the farming class. Michigan is a great agricultural as well as a manufacturing commonwealth, so that all three classes are well represented in its wealth producing activities. The wage receiving class has been pretty well won over to the single-tax viewpoint. The employing class is divided in its adherence and

in its opposition—it is neither strenuously for nor positively against site-value taxation; one might say that it is indifferently ignorant of the importance of the site-value tax position. It is equally true that a very large majority of the farming class distinctly opposes the collection of taxes from site-values.

Until the agricultural population of Michigan is better educated in the actual benefits farmers will derive from exempting improvements from

taxation, and collecting taxes from site-values, there can be little hope of bringing about any change in present taxation methods. Therefore, in the opinion of the writer, efforts should be directed to a campaign of education among farmers, and keeping it up until the viewpoint of the rural communities coincides with the viewpoint of the single-taxer and the site-value adherent.

Probably as good an example of how Michigan farmers feel toward site-value taxation is to be found in the March 1st issue of the *Michigan Farmer*. It is a communication from Francis G. Smith, from up State, in which he calls site-value "a single-tax scheme," in the endeavor to shift more taxes on the backs of farmers. "To 'reward' the pioneers for their heroic exertions," says Mr. Smith, "single-taxers would unload a lot of the rich men's taxes on their farms."

The great and important fact that site-value taxation would shift present taxes from rural communities to industrial centers must be pounded into the farmers. Michigan assessors, except in Detroit, do not separate improvement from site-values, so figures are not easy to obtain; but still there are figures which can be used over and over again, and that will finally "seep in" and have effect in enlightening the mental darkness of the average farmer.

For example: Detroit's area is about 50,000 acres; the farm lands of Michigan total about 18,000,000 acres, with 10,000,000 other acres in the State still virgin soil. The assessed site-value of Detroit is \$466,500,000, independent of improve-

ments; while the assessed site-value of the 18,000,000 acres of farm lands in Michigan, independent of all improvements, is in the neighborhood of half the site-value of Detroit's 50,000 acres.

Again: The site-value of an average farmer's home, occupying perhaps a quarter of an acre, does not exceed \$50. But on Woodward Avenue, Detroit, are sites, 60 x 100 feet, which are assessed for \$300,000 and over! and one site, 20 x 75 feet, brings a rental of \$30,000 a year, thus representing a value of \$600,000.

Once more: In the village of Waterford the assessed value of a lot 70 x 150 feet is \$100; the same sized lot on an avenue in Detroit equally favorably situated would be assessed at \$10,000.

Truly, site-value taxation would shift taxes from pioneers, and all other farmers, to the owners of valuable sites in the cities.

But Mr. Smith has another grievance: "Why let these fellows who are rolling in luxury," he asks, "unload their just taxes on the backs of the hardest kind of workers who can hardly supply their families with their absolute needs?"

Mr. Smith loses sight of the fact that "these fellows who are rolling in luxury" are class-conscious opponents of the single tax. The present system is especially designed for their benefit, and they pat Mr. Farmer on the back and commend him for sticking to the present system.

"Most of the great fortunes in the country would be exempt by the single tax," says Mr. Smith. The exact opposite is the actual fact, for

most of the great fortunes are founded upon some form of soil monopoly.

The Steel Trust is a fine example. It exists because of its monopoly of the iron mines. Its abnormal profits arise because of this; small steel plants are at a disadvantage in obtaining raw material. Tax the mines as they should be taxed, and this monopoly would disappear.

The Standard Oil monopoly is based on ownership of pipe lines and terminal facilities. Make the pipe lines common carriers, and tax the value of the Standard Oil sites into the public treasury, and immediately its 100 and more per cent. monopoly profits would disappear.

Has anybody heard of these great monopolists advocating the single tax? And would they not, if it en-

abled them to shift their taxes to the backs of farmers?

In trying to catch "the big fellows," Mr. Smith insists on taxing the farmer on everything he buys, and on everything he produces. He insists, as do most farmers, that still greater efforts shall be made to get on the assessors' books the value of his machinery, his fences, his orchard, his house and barn, his drain, his farm stock, his silo; and these things are to be taxed not just once, but every year—continually. He strenuously insists on taxing "these men who are doing the country a great service by making its wild land productive," these farmers "who have to work much harder than the city laborer to make the same wage."

For shame, Mr. Smith.

"SHOULD THE LAND PAY ALL THE TAXES?"

During February *The Michigan Farmer* ran three articles with the leading, "Should the Land Pay All the Taxes?" Two of the articles were against the single tax, and one was in its defense. As at this writing the series is not completed, the editor promising to give its readers, in a later issue, an opportunity to discuss the proposition further, a review cannot be made; but the fact is worth noting that such a conservative newspaper as is *The Michigan Farmer* has opened its columns to a free discussion of the taxation problem.

The Michigan Farmer has a very large circulation, and is the oldest agricultural newspaper in Michigan. Heretofore its columns have been

practically closed to the viewpoint of the "unorthodox" thinker on economic problems—and especially on the subject of taxation. So whatever may be the outcome of this particular discussion, it is certainly a great victory for radicalism, so-called, to be permitted to even hint in its columns that all things with the farmers, economically, are not as they should be.

The tone of *Michigan Business Farming*, published in Mt. Clemens, is just the opposite of *The Michigan Farmer*. In this latter publication hardly a week passes without there appearing an article either for or against site-value taxation. Some of the correspondents have very decided opinions, and the greater their vehemence

mence in denouncing single tax as "an attempt to make the farmer pay all the taxes," the more they expose their ignorance of where, how and when taxes fall.

The trouble with most farmers is that they do not discriminate between land and land value—they think in terms of area instead of in terms of value. However, they can-

not escape seeing that their thinking apparatus is playing them a trick when confronted with the fact that Detroit's 50,000 acres, exclusive of improvements, are assessed at an average of \$10,000 an acre (it is worth an average of \$15,000 an acre), while agricultural land, including all improvements, do not average an assessed value of \$50 an acre.

LOUIS WALLIS TALKS TO FARMERS

At the recent "Farmers' Week," in Lansing, the hotels were swamped with demands for shelter. Among those who took part was Louis Wallis, of Chicago, his subject being "The Farmer's Business Problems." For the best part of an hour over

700 farmers listened with ever increasing interest to the discussion of a problem that had heretofore not greatly concerned them—that of taxation—and the new angle presented struck many of them as worth further investigation.

WHAT MICHIGAN WOMEN SHOULD KNOW ABOUT TAXATION

The brochure on "What Michigan Women Should Know About Voting," by the secretary of the Michigan Site-Value-Tax League, and which contains a chapter on "Taxation,"

has been printed by four Michigan daily newspapers, reaching perhaps 75,000 readers. The brochure is now on the market and retails for 25 cents.

ROBERT D. TOWNE'S "PLAN"

Michigan ought to furnish at least \$50,000 worth of subscriptions for Robert D. Towne's PLAN for sowing the seed of site-value taxation. The secretary of the Michigan Site-Value-Tax League has asked Mr. Towne to send at least a thousand extra copies of the February BULLETIN into Michigan, in the endeavor to push the PLAN. Public opinion rules the

world, and to-day the newspapers have no small influence in shaping public opinion. The PLAN revolves around the ownership of newspapers. What can be more sensible, then, than to see to it that prosperous newspapers judiciously and persistently sow the seed of scientific and equitable taxation?

The NATIONAL SINGLE TAX LEAGUE

Is

**A non-partisan organization
Which advocates
Abolishing all taxes on improvements
Abolishing taxes on goods and
products**

**Abolishing taxes on productive
capitals**

And in lieu thereof

Placing one single tax

On the unimproved or site-value

Of land

Believing that this will

Equalize opportunity

**Fairly distribute the costs of govern-
ment**

Promote industry and manufacturing

Make agriculture prosperous

And give to all the people

A higher standard of work and wages

Greater security of livelihood

And a larger participation

In the comforts and refinements

Of advancing civilization.

ONE DOLLAR makes you a member and entitles you to a year's subscription to "The Bulletin" and a varied assortment of literature dealing with the current problems of taxation, politics and good government.

HEADQUARTERS, 56 East Johnson Street,
Philadelphia, Pa.

NEAR the window by which I write, a great bull is tethered by a ring in his nose. Grazing 'round and 'round he has wound the rope about the stake until now he stands a close prisoner, tantalized by rich grass he cannot reach, unable even to toss his head to rid him of the flies that cluster on his shoulders. Now and again he struggles vainly, and then, after pitiful bellowings, relapses into silent misery.

This bull, a very type of massive strength, who, because he has not wit enough to see how he might be free, suffers want in sight of plenty, and is helplessly preyed upon by weaker creatures, seems to me no unfit emblem of the working masses.

In all lands, men whose toil creates abounding wealth are pinched with poverty, and while advancing civilization opens wider vistas and awakens new desires, are held down to brutish levels by animal needs. But until they trace effect to cause, until they see how they are fettered and how they may be freed, their struggles and outcries are as vain as those of the bull.

Under all forms of government the ultimate power lies with the masses. It is not kings nor aristocracies, nor landowners nor capitalists, that anywhere really enslave the people. It is their own ignorance.

This political impotency must continue until the masses shall give such heed to larger questions as will enable them to agree on the path reform should take.

By *HENRY GEORGE*

89008773483



89008773483e