

Had he talked another hour he could have proved just as conclusively that the Equity measure would take More of the "unearned increment." The "intent" of The Great Adventure bill to "take community created land values for community purposes" was not an important or "self-executing" part of the measure, he said.

Obviously it is the most important. It will become a part of the constitution—a clear and unescapable direction for the taxing officials to take the public values for public purposes. How shall they be taken? By the one tax on land values. To what extent? "To prevent the holding of land out of use." When shall they be taken in toto? When the people demand it and enforce it. Is there any other way of taking rental value?

Ryckman did not say the Equity tax bill would open the earth; he said The Great Adventure one tax demand wouldn't. Many theorists would not agree with him, but I do. He was right. No bill that human hand could pen would open the earth—nor even a Law of Nature. Only human beings can open the earth—by sweeping away the legal obstructions.

It is now physically open, unused. It is "closed" only by paper titles—legal necromancy. The hearts of men open to the needless sufferings of the millions, stirred to manly indignation, to Action! will dispel the superstitious reverence for land titles.

Intellectual perception! do you say? Not often or very much. Sheer intellectual perception of superstition usually leads to "reasons" why it should not be disturbed at present.

That is the nub of the whole matter, isn't it? That is the difference, wide as the ocean, between The Great Adventure and the Equity. One has faith in Men, all Men; faith in their warmer, generous impulses; believes these can be aroused and intelligently directed to Immediate Action. The other negatives, scorns, all this, relies upon the meaner impulses of self-interest, and proceeds to obstruct—only to obstruct. In its existence of six months the Equity has issued half a dozen leaflets and pamphlets personally attacking and technically quibbling Against the workers and methods of The Great Adventure—and has done nothing else! It has stood For—nothing, not even For its own bill.

Plutocracy's Line of Attack

Is there a positive note in the Equity Tax Reform bill—or a ray of hope for the disinherited millions? Here is its full text:

Article XIII of the Constitution is hereby amended by adding the following as Section 5 thereof:

Section 5. On and after January 1, 1919, all personal property, except the franchises of public service corporations, shall be exempt from taxation thereafter to be levied.

On and after January 1, 1920, all improvements on land shall be exempt from taxation thereafter to be levied, but the value of land and the value of such franchises shall not be so exempt.

Provided that Sections XI and XIV of Article XIII of the Constitution shall not be affected hereby in so far as they concern State revenues.

All provisions of Article XIII of the Constitution in conflict herewith are hereby repealed.

This amendment shall be self-executing.

The meeting at which this bill was adopted was called and engineered by the Eggleston-Todd-Troy Home Rule League. It was called on their letter paper. It is true that it was attended by C. K. Stern, Norman Duxbury, and Minnie Mackay Duxbury of San Francisco and by W. R. Edwards of San Diego, who had been conspicuous and capable workers for No. 5, but they did not represent The Great Adventure nor did they pretend to—and they have all repudiated the product of the meeting.

With these four and Attorneys Ryckman and Waterbury and those responsible for the Times' publication, the "democratic state convention" adopted its tax elimination bill by a majority vote of thirty-one persons. Thirty-one persons, called together by known opponents of No. 5, for the expressed purpose of formulating a demand less than the one tax, adopts an elimination bill and organizes—the Equity Tax League. "Equity" doesn't sound so harshly to the banks.

Its elimination proposal is not Single Tax, nor an approach thereto.

The purpose of Single Tax is to open the land, by taxing the community created land values into the public treasuries so that it will be unprofitable to hold unused land.

This bill eliminates from taxation, for merely lo-

cal revenue, two classes of property, improvements and personalty, and by the reenactment of Section XIV specifically forbids the taxation of land values for state revenue. How does this approach the purpose of Single Tax, which is to open the land by increasing the land values tax?

It is falsely argued that the deficiency created by these eliminations would logically be made up by increasing the land values tax. There is no such indication, and the logic is that land monopoly will dodge an increase of the land value tax up to the last subterfuge of the last astute lawyer that money can buy. But if it were the intent of this bill that the deficiency should be added to the land values tax, why doesn't it honestly say so? It is a most eloquent omission.

Aside from buildings and personal property there are eight other sources of revenue in California permissible by the constitution. What is to prevent any or all of these being increased to make up the deficiency? The tax on gross earnings of public utilities (Sec. XIV), the income tax including incomes of even \$500 (as advocated by Hearst papers) and the occupational tax, could easily be stretched to cover the deficiency—and it is no new thing in California to increase the number of misdemeanor arrests for the sheer purpose of raising revenue.

Well, we could have another constitutional amendment a few years hence, forbidding these taxes! and another a few years later forbidding still other taxes—and later on more, and more elections and amendments! "Ultimately," says Equity, "the tax would fall on land values." Equity is looking for a steady job, at least one that will last until it has checkmated the "ultimate" trick of plutocracy.

"But meanwhile business and the small land owner will be benefitted by having their personal and improvement taxes eliminated," argues Equity. This is fallacy. On a monopolized earth All reforms accrue to the benefit of plutocracy. Banks, the money trust, interest, and monopoly commodity prices, will take whatever rent and the tax collector relinquishes. This is elementary economics, also hard fact.

The money power and food trusts rest upon monopoly of the Source of human necessities. Their in-

Source is taken by the People tax elimination bills mean only new chicanery. Under the terms of the Equity bill the land could never be taken by the People, for its certain the hidden meaning is to forbid raising state revenue from land values.

How would this answer the requirements of the Crosser bill, now so strongly urged by Singletaxers everywhere, which demands \$40,000,000 of land value tax from California? Under the Equity bill it could not be collected—but of course we could have further legislation.

This is a counterfeit Single Tax bill. "It is all we can hope to get now," is its strongest argument—not very strong in a state that has just registered a third of its electorate for a One Tax demand to free the earth immediately. Its single purpose is to draw the fire of the one tax demand, confuse the public, and prevent the Big Human Issue from again being voted upon. Consider these:

This Equity counterfeit is not offered in the "effete East," but in the pioneer West; it is not offered in the seat of conservatism, Pennsylvania, New York, Rhode Island, but in the most progressive state of the Union; it is not offered as an advance over the Home Rule bills of 1912 and 1914, but as a set-back, a death-blow to, a retreat from The Great Adventure's bold, frank, positive One Tax demand of 1916. Is "counterfeit" too harsh a term? If it were solely the proposal of honest but timid Three Percenters, still it would be the weakest, least progressive step toward Single Tax made in any state.

The Crosser bill, now creating something of a sensation in Congress, demands a direct land value levy of two billion dollars a year apportioned to the states according to their population.

In Rhode Island a vigorous Single Tax demand is being made for the abolition of all taxes save the one tax on land values.

The same demand will be made in Michigan, Ohio, and Mississippi.

Missouri has entered a campaign by initiative for the full Single Tax that is attracting the attention of the nation.

In Pennsylvania and New York the Single Tax parties "demand that the rental value of land shall be collected by the government, and all improvements, industry, and enterprise shall be exempt"—

Oregon demands the full rental value.

Texas would abolish all but the land values tax.

And now in California where admittedly the One Tax demand is in imminent "danger" of being immediately enacted comes the counter demand of the Equity bill—and your opportunity (if that is in your life) to stand aloof from the Man's fight of The Great Adventure, your "excuse," "reason," to withhold support because of "dissensions."

There is no dissension in California. There is plutocracy's rear attack against Single Tax, endorsed, abetted, by Three Percent Singletaxers.

In Equity circulars R. R. Waterbury, an Oakland attorney, appears. He is said to have worked hard for the one tax proposal last year—but hardly enough to become known at the San Francisco or Los Angeles Headquarters. Now he works hard against the one tax demand. I never heard of him writing a brief for the Single Tax, but his 4000-word Equity brief against it is facile. He could probably convince a jury of anything—unless Attorney Ryckman were on the other side! Fortunately they are on the same side this year. Last year they were on the same side, too, but on the other side of the question. It is a high mark of merit in their profession that they so ably argue on both sides.

Mr. Waterbury's brief against the One Tax demand (now in imminent danger of being enacted, now under open ban of the banks) is modestly captioned as the view of "A Clear-Minded Man"—so his misstatements must be otherwise assigned than to an honest befuddlement.

Sophistically Mr. Waterbury quotes from Henry George and from The Great Adventure Weekly in such a way that the extracts seem to mean just the opposite from that which, by their omitted context they were evidently written to mean. Of his untruths, this one is enough: "Veterans' exemptions, college exemptions, church exemptions, all are to be swept away by The Great Adventure proposal." This would be adequately answered by that "short and ugly word" preempted in personal application by Colonel Roosevelt. But it is nearer the mark merely to refer back to the Waterbury utterances of last year when, if he "worked hard" for No. 5 he must have truthfully stated that in spite of the misprinted State Pamphlet, the Single Tax demand has nothing to do with the question of exemptions, does not mention or disturb them, leaves them as they are.

Mr. Waterbury is a facile arguer. Concerning Equity's reenactment of Section XIV which forbids the state to raise revenue from land values, he says: "As to Section 14, the matter is too complex to dwell upon at length at this time. Suffice it to say that it is about the only feasible way to reach the franchise or monopoly feature of such concerns," etc.—by taxing the gross earnings of utilities.

But Judge Maguire said last year that this was no way to reach them, that they were not reached at all that way, and if Mr. Waterbury "worked hard" for No. 5 he must have said the same thing.

(Judge Maguire's and Frank Stephens' clear, strong refutation of the public utilities tax humbug was printed in the Crime of Poverty Everyman, a copy of which is anyone's for the asking.)

From the Former United States Senator of South Dakota

In 1891 Senator Pettigrew was the only advocate of Single Tax in the United States Senate. That year, as member of the committee on public lands, he secured the legislation which resulted in setting aside the forests of the United States. Under date of Chicago, July 19, 1917, he writes:

I am in full sympathy with The Great Adventure campaign—it is the real thing. The substitute offered by James and his followers will not command support, and I know they have no trade with the Socialists, and what they want is to found the work on false principles. How any Singletaxer can have anything to do with them is beyond my comprehension.

Tax reform has been tried since the days of Ham Arabbie who announced it in a code of laws of Babylon 2300 years before Christ. But the Single Tax (another name for free land) is of more recent origin and there is but one form of it.

R. F. PETTIGREW.