

ods will be applied to our churches and in the holy name of efficiency standards will be established and boycotting methods applied in the one region of thought where competition is yet permitted to operate with a measure of freedom.

The fundamental atheist is he who concedes that God made the world to be monopolized by the few to the exclusion of the rest. All religions calling themselves Christian have had the other concept. The Bible is full of the idea that land must not be treated as property like other things, but only in rare instances have the Churches fed such teachings to their flocks. Their action in this respect is often defended on the ground that they have no divine inspiration in economic matters, but surely there is as much Biblical warrant for promulgating these doctrines as many of the things that they do teach, and it is in line with the observation of human nature.

The motive of the issuance of the pastoral was of course to pour oil on the seething sea of social unrest. We wish that it may have such effect because calm thinking rather than revolutionary action is what the world most needs, but there is grave reason to fear that the age-long oppression of the poor will not incline them to philosophy, and the restraining influence of religion has not proven in the past a reliable barrier when the red tide begins to run.

A CATHOLIC.

Evils of Land Speculation

EVIL results of this speculation in land are becoming apparent. In the corn belt most sales during the past six months have involved the immediate payment of only a small per cent. of the purchase price at the time of sale, the remainder of the cash payment to be made on March 1, 1920, at which time the buyer is to receive possession of the farm. In a large number of cases the farm subsequently is sold several times. As a result no one knows who will be the owner March 1, and tenants are unable to make contracts for next year. Consequently, many tenants will be unsettled and uncertain in their plans for the coming year. On the other hand, if the farm is now occupied by the former owner, he can make no plans for the farm and is inclined to neglect improvements and preparation of the fields for next year's crops. The man who already owns his farm and who takes advantage of the advance of land prices to sell, often appears to have made a handsome profit. However, if he intends to continue farming in the same locality he is likely to find that he must pay as much or more than he received to obtain another farm of the same quality.

In a number of cases farmers have been forced to pay from \$10,000 to \$15,000 to rebuy the same farm which they had previously sold at an apparently large profit. The farm owner may sometimes improve his position by selling at the present high prices and rebuying in another State where prices of farms have not increased in the same proportion for farms of equal quality. However, this involves migration with the resulting separation from friends, relatives and established associations.

Farm Journal.

News From Many States

ARKANSAS. Mr. O. S. Rieff, of Russellville, will make a fight in the next primary election for the nomination of State Auditor, and will stand on a platform which he thus announces:

"I am going to make my race upon a platform of Tax Reform, on the basis of the Single Tax.

It must be largely a campaign of education. The people generally know little about the Single Tax proposition and what they do know is, perhaps, of a prejudicial nature.

But the tax-burdened masses of this State are in such a frenzy of discontent and rebellion against the injustice and iniquity under the present method that if the Single Tax is properly presented they will, I believe, approve and adopt it."

A pamphlet of nearly one hundred pages, in convenient pocket form, neatly printed and filled with arguments drawn from the facts of industrial life, is Mr. Rieff's unusual but striking method of announcing his fight for the office of Auditor of the State. This pamphlet leaves nothing to be desired for boldness and clarity. We hail Mr. Rieff's candidacy as another symptom of the passing of the movement from propaganda to politics, where this great issue belongs.

CALIFORNIA. The work of getting out petitions in California is well under way and is being superintended by George A. Briggs, former member of the Fels Fund Commission and now chairman of the finance committee of the Great Adventure League. Friend Briggs has a big job on his hands but Briggs is a big man—not only in a physical way, but as an executive. He has nearly a hundred paid circulators, besides a number of volunteer workers throughout the State.

Owing to the shortage of houses and profiteering in general a growing interest in the Single Tax Amendment is being manifested, especially by organized labor. It was the purpose of organized labor to initiate a constitutional amendment providing for a graduated land tax, but it is known now that this will not be done, and labor leaders are showing friendliness toward the Single Tax Amendment to be voted on at the November election. Wm. L. Ross of the Great Adventure League, with headquarters at Los Angeles, and Roy R. Waterbury, of the California Single Tax League with headquarters at San Francisco, have recently addressed labor unions in Los Angeles, San Francisco, San Diego and other cities, and have been invited by P. H. McCarthy, president of the Building Trades Council, and former mayor of San Francisco, to address their State convention to be held at Bakersfield this month. Mr. McCarthy is desirous of having the merits of the Single Tax explained to organized labor. He and other labor leaders are awaking to the fact that something fundamental must be done, and realize that no benefit is derived from an increase in wages when prices go up in proportion or even at a greater rate.

The Central Labor Union, of San Diego, endorsed the

Single Tax Amendment several months ago. Mr. Ross recently addressed a large meeting of the Federal Employees Union in that city, and when the president said that every word the speaker uttered was true and that he hoped they would not forget it on election day, he was warmly applauded.

Resentment is being shown all over the State against the efforts of the Anti Single Tax organizations to cripple the Initiative and Referendum. It was predicted by Single Taxers that the Anti's would stir up a hornet's nest by their action. The nest has been hit and the hornets are out buzzing. The Direct Legislation League, with Dr. John R. Haynes—a wealthy and influential physician—as president, is fighting this attack on popular government. Some of the other hornets in disguise are Daniel C. Murphy and Paul Scharrenburg, secretary-treasurer of the California State Federation of Labor, who have sent out a letter to all trade unionists in the State advising them to vote down the pernicious amendment of the Antis. When the people see that the profiteers and land speculators who are supporting the Anti Single Tax League are willing to resort to so contemptible and unfair a method to gain their ends, it will be quite clear that these monopolists are merely working for their own graft and decidedly not for the interest of the whole people.

Mr. Gerrit J. Johnson and Mr. Ross visited Henry George's old friend Judge Maguire while in San Francisco recently, and he told them that he considers the present amendment an admirable measure and has strong hopes for its adoption in November. A. H. Ross.

The *Los Angeles Record* the only penny paper in the State, with a circulation larger than that of any other paper on the Pacific coast, is supporting the Single Tax measure.

Mr. C. F. Hunt, of Chicago, is acting as treasurer of the joint committee—the Great Adventure and the California Single Tax Leagues.

Single Taxers of the State have in contemplation a monument to Luke North, with suitable inscription. It will take the shape of a large stone at the mouth of the North Canyon, in the Tujunga, near Sunland, California, and here his ashes will rest. In the time to come, when California will be freed from the grip of the land monopolists, that stone will tell the story of the devotion of the simple, heroic soul to the truth as he saw it.

While Mr. and Mrs. Ross were on their way to address a labor conference in San Diego, the stage in which they were riding collided with another machine and they were laid up in the hospital for about a week. Mr. Ross is now able to be about, but Mrs. Ross has not yet fully recovered. Mr. Ross found the Single Taxers in San Diego a loyal group and predicts they will roll up a big vote.

COLORADO. Single Taxers of this State have not been idle during the last few months. They have organized the Old Age Pension League of Colorado, and will submit to the voters at the next general election an amendment to the State constitution for a special tax levy to provide

pensions for the aged. Those who are back of this movement are John B. McGauran, Rev. G. S. Lackland, Margery Lyance and Judge Ben Lindsay. Mr. Barney Haughey is secretary of the league.

This special tax levy for old age insurance will be on the site value of land and on the value of franchises in public roads and streets. Mr. Haughey estimates that the amount needed to pay pensions to about 14,000 aged persons will be in the neighborhood of \$4,000,000, and that this will be realized by a tax of one per cent. levied in the manner stated, personal property and improvements to be exempt for such taxation. He says:

“The cost of living will not be raised one cent by the old age pensions, for all personal property and improvements will be exempt from taxation. As a tax on site values cannot be shifted, it is clear that the whole burden will fall on big taxpayers who are perfectly able, and we hope willing, to bear it. A man will not be taxed for old age pensions if his land is worth less than \$2,000.”

In a letter to the SINGLE TAX REVIEW Mr. Haughey says (and we present his estimate of the situation without attempting a reply at this time):

My thirty-two years' experience in this work makes me aware of the fact that this will be called a half-way or compromise measure. But like John McGauran, Vernon Rose, and other old timers I am convinced that Single Tax measures should hereafter be submitted with a view of having them adopted, and not merely for propaganda.

We all criticized the Bucklin bill which was submitted to a vote in this State in 1902 because it was not straight Single Tax. Since that time we have pulled off six Single Tax campaigns in our Home Rule cities, two in Denver, three in Pueblo, and one in Colorado Springs. I took an active part in all of those campaigns, and prepared the amendment we voted on in Denver twice. Those amendments were also criticized because they provided for city taxes only, leaving State, county and school taxes unchanged. Of course the work done during all of those campaigns familiarized the voters to some extent with the Single Tax idea, but we never had, and we knew we never had, a chance to put them across.

Senator Bucklin saw this, and before his death he advised me to put up something that had a chance to win. That advice I had in mind in preparing this Old Age Pension bill. If you think that the adoption of this bill will not be much of a forward step, I believe you will admit that it stands a good chance of adoption. No doubt most of those who vote for this Old Age Pension bill will do so merely to aid the aged poor, and they will neither know nor care anything about Single Tax, but if you will take the trouble to read the bill carefully you will notice that our main objective is to secure the assessment of land and franchises apart from other property so that we can put the Single Tax provisions into the charters of our Home Rule cities. Our defeats in Denver and Pueblo were mainly due to the fact that the State Tax Commission disregards the law in this respect. Of course we may fail to line up the charitably-inclined for Single Tax in this way, but at any rate it won't cost much to try it.

To get it on the ballot we need but 17,000 signatures, and as most of the labor unions have already indorsed the bill it will not be hard to get the signatures in this woman suffrage State, where any voter can sign wherever you chance to meet him.”

ILLINOIS. The State Teachers' Association by unanimous vote will submit to the Constitutional Convention shortly to be called, a series of resolutions which include the following:

"Since our natural resources are the gift of nature to the race and are the real source of all wealth, and therefore the natural and original source of public revenues, provisions should be made to collect more revenue for public purposes from:

Water power;

Mineral deposits, such as oil fields and coal beds;

The unearned increment of land values, which, after all, is really earned by the labor and productive power of the whole community and should be taken in taxes to support community institutions;

Any socially created increase in the value of natural resources;

Any part of our natural resources held out of use for gain or speculative purposes."

NEW JERSEY. The Commission appointed to investigate the tax laws of the State have rendered their report. The Commission consisted of Frank B. Jess, as chairman, Arthur Pierson, George L. Record, Senator Case and George T. Smith.

The report advocates the abolition of the general property tax. It states that "reliance upon the general property tax is the chief cause of the inequalities and unsatisfactory operation of our taxing system." It declares that the worse fruits of the general property tax are produced in its application to personal property.

What the report says on the subject of the personal property tax is well said. It recommends, however, as a substitute for the personal property tax, a personal income tax. The report also recommends a tax upon the net incomes derived from business, the income and business tax to take the place of the personal property tax.

Referring to the modified form of Single Tax in Northwestern Canada, and the graded tax of Pittsburgh and Scranton, it says that the testimony taken has not been sufficient to form a final conclusion, and that the results have been "inconclusive." It admits that the Pittsburgh experiment has been conducted under abnormal conditions due to the war, and that it is well worth watching.

Then the report says: "The Commission has decided not to submit bills to carry into effect any of the recommendations." and it puts the matter squarely up to the legislature to authorize the Commission to draft such changes in the tax laws as the legislature shall deem desirable.

Mr. George L. Record submits a Minority Report. He takes issue with the majority on the Income tax and says: "The income tax, instead of simplifying our tax system, adds a new tax which can only be collected by the creation of another complicated, expensive and inquisitorial State bureau."

He says: "The most important and the most promising improvement in our tax system would be the abolition of all taxes. . . . and raising all taxes for local purposes by increasing the rate of taxation on land values."

The minority report of Mr. Record's, his answers to possible objections, and the spirit, clarity and forcefulness of what he has to say, are wholly commendable. We quote the following paragraphs:

"The effect of exempting buildings and personal property from taxation would be to offer a premium upon improvements and the building of homes and the establishment of businesses, and to reverse our present stupid policy of penalizing industry, thrift and improvement, and offering a reward for the holding of land out of use. In the last analysis all wealth comes out of the land. Every piece of idle land is therefore a potential source for the employment of labor and the production of additional wealth. Our present system, by undervaluing land and taxing the man who makes an improvement upon land, or produces wealth, according to the value of his improvement or wealth production, puts a premium upon holding land out of use, and thus obstructing production, and puts a penalty upon those who use land for the production of wealth.

There is nothing more stupid and unbusinesslike than this feature of our taxing system. In the case of personal property the glaring injustice of this proposition has become so plain that public opinion now demands the abolition of this tax, but the same principle applies to the taxation of buildings or other improvements upon land."

To this report Chairman Jess furnishes a supplementary statement, which is gratifying in that he also favors a tax on the unearned increment in land values, and a surtax to discourage speculation in land.

OHIO. The Single Tax Party of Ohio has been organized with Geo. Edwards, Youngstown, chairman; Thos. J. Dolan, Cleveland, secretary; and R. C. Barnum, Cleveland, treasurer, with the following members of the State Committee: Jasper Shuman, Toledo; Wm. Gindlesperger, Cleveland; Henry B. Strong, Cleveland; Thos. Taylor, Youngstown; Evan J. Edwards, Youngstown; Frank R. Field, Youngstown; William J. Hammond, Youngstown; Joseph W. Gottlieb, Youngstown; and Frank Tweed, Cleveland.

Mr. Dolan is a prominent member of the Carpenters Union of Ohio, and has been a prominent worker for the Single Tax in and out of the union and through the trades union and labor papers of Ohio for many years. He is an enthusiastic worker, and enters the Ohio fight for independent Single Tax Party action with high enthusiasm. About twelve years or more ago he was chairman of the meeting that introduced to a large audience Sam Jones, then mayor of Toledo, as candidate for Governor of Ohio. It was in the nature of a political miracle wholly unlooked for that Mr. Jones carried the county of Cuyahoga, in which the city of Cleveland is located. Mr. Dolan thinks that it may be as easily possible to carry the county for the Single Tax. The labor unions of Ohio have, as Mr. Dolan points out, repeatedly endorsed the Single Tax in official recommendations.

Mr. Edwards and Mr. Barnum are both well known to readers of the REVIEW. Mr. Edwards has been prominent as an advocate of the Great Adventure, and Mr. Barnum is a well known business man of the city of Cleveland.

In the *Cleveland Citizen*, of March 13, there appeared an

article from Mr. Dolan in advocacy of a Single Tax party. This is printed elsewhere in this issue. At the time of writing Mr. Dolan was unaware of the fact that there was effected last July in the city of New York a national Single Tax Party organization and that it had sent Mr. James A. Robinson west as National Organizer. The organization of the Ohio State Single Tax Party is among the many results of the organizer's work.

OKLAHOMA. Mr. L. M. Chambers will contest the Congressional District in which the city of Ada is located, as a Single Tax democrat. The primary election will take place next August.

Mr. Chambers states that there are 20,000 tenant farmers in this Congressional District, and that there are already 100,000 tenant farmers in this new State.

Mr. Chambers announces that he will deliver the lecture which Henry George delivered in 1885, "The Crime of Poverty," but brought down to date and applied to conditions as they exist in Oklahoma.

Mr. Chambers, who is a union printer and a zealous advocate of labor, talks nothing but the land question. His example is proving contagious. A lawyer in another county has announced that he will run for County Judge on the same platform, and another will contest a legislative seat on the same issue.

Mr. Chambers has already presented the Single Tax to 10,000 voters and says he will make 50,000 voters understand it by August 1.

OREGON. The Oregon amendment will surely find a place on the ballot. 12,000 names have been secured, the law requiring less than ten thousand. But it is deemed a necessary precaution to have many more than the required number to make up for possibly irregular signatures and failure to register.

The new Land and Labor Party has met at Salem. The tentative programme advocates the abolition of all taxes upon the products of industry, and the raising of revenue from the community values of land; public ownership of public utilities, and abolition of the State senate. The owner of land shall be his own assessor, and the State may buy the land at a ten per cent. advance over the landlord's assessed figures. The *Portland Oregonian* waxes funny over the proposition.

The Interstate Realty Association has announced that it will adopt measures to combat the Single Tax movement and the Land and Labor Party which endorses the movement. District chairmen are to be appointed to take charge of the work, and an energetic propaganda will be entered on. This is good news and shows that the Single Tax is making real progress in Oregon.

The getting of signatures to the petitions is under the supervision of Louis Bowerman, one of the stalwarts of the Oregon movement. To Mr. Bowerman is due the credit for the adoption of the straight-out declaration for the Single Tax at the Labor convention. His was the

influence that finally won over those who would compromise the great principle from motives of expediency.

J. R. Hermann is busy writing letters to the press. *The Tax Liberator*, which calls itself the official publication of the Tax Payers' League of the State, is out in opposition to the measure. It is fair enough, however, to print a long letter from Mr. Hermann, in advocacy of the measure and in reply to the editor's statement opposing it.

A debate between Mr. Hermann and Robert B. Kuykendall, of the Portland bar, took place in that city. Mr. K. insisted that if the value of land was an unearned increment so was any measure of success where capital was involved.

He maintained that if a young man entered society and by dint of enterprise, worked up a reputation that he could capitalize, that was just like land values, and that the fluctuation of the price of beef or corn or chickens were likewise unearned increment. Mr. Hermann said in reply that our opponents admit too much. If it is true that there is a natural increase inherent in the nature of capital then it also belongs to the community and his logic would lead us direct into the communist camp. He insisted that no such value attaches to capital by the growth of the community. But the so-called unearned increment in capital was merely high prices caused by monopoly and did not reside in the nature of capital itself. For instance, half of the high cost of living was tax and the tribute levied by monopoly because we taxed production and not privilege. What we mean by that is this: The artificial value of capital exists because capital is taxed and because land is monopolized and that the Single Tax was a double-edged sword that cuts both ways and would destroy monopoly in both directions. First by removing the tax from capital. Thereby freeing capital and making it cheaper, and thus taking the monopoly out of it; and by placing the tax on land, it would drive the monopoly price out of land also. And then natural capital which is only stored-up labor would be free to act on free land minus the landlord, and production would increase to a point where capital would lose all oppressive power and become a handmaid to labor, and true democracy would prevail on earth for the first time in history.

The *Portland Oregonian* takes a slap at the Single Tax and personally at Mr. Hermann in almost every issue, which shows the impression that is being made.

TEXAS. The Single Tax League of Texas was four years old this March 17th, 1920. Some sixty earnest Single Taxers met in Dallas four years ago and adopted a programme of education that has been followed without a break up to this time. There had been a year of pioneering previous to this convention, so that we have to our credit practically five years work. There is no way to measure the work accomplished. Five years ago only the few scattered Single Taxers thought of its need, and most of them were hopeless of its adoption. They generally claimed that Texas was a non-progressive State and would prove a barren field for propaganda.

On the contrary, Texas ranks as a progressive State and

a most promising field for the Single Tax. The vote of the State is two-thirds farmers and that means slower work. There has been no representative farmers' organization in the State through which we could reach them en masse. We have to depend upon individual work. Several thousand farmers today understand the Single Tax more or less but until there is a farmers' organization with a definite political policy our work will still have to be through individuals.

The Nonpartisan League may prove to be our saving instrument. The first plank in their State platform reads: "Exemption of farm improvements and equipment from taxation and taxing undeveloped lands at least as high as developed lands of the same class."

Organized Labor is our strongest dependence at this time. We are now reaching the rank and file. It votes at least 60,000 strong. We are reaching them through their own declarations. Nearly twenty-five years ago the State Federation in its Declaration of Principles said; "We favor a separate assessment of land values from the values of improvements and other labor products, as a first step towards a more equitable system of taxation, which would relieve labor of the disproportionate burden which it now bears." We also have had specific resolutions passed at every convention for the past five years. Labor is rather proud of its record on things accomplished and we find them responsive to complete their unfinished programme.

A "Labor Nonpartisan League" is being organized. This League is not a part of the State Federation of Labor, but its work is encouraged by Labor leaders generally. This organization declares for "Taxation on land values and exemption from taxation of improvements." We believe this Labor Nonpartisan League will prove the connecting link between the farmers and organized labor. Already one political campaign has been made with these combined. Harris County, including the city of Houston, recently elected three members of the legislature and a State Senator to fill vacancies. Organized labor and members of the Nonpartisan League met in conference and drafted a constitution. The first plank of their platform reads: "Encouraging home ownership through revision of taxation laws, so as to tax speculative land holdings at least as high as improved lands of the same classification." This Harris County platform has been copied in other parts of the State. There is promise of this being made a political issue in many legislative districts this Summer. In fact, the outlook for Single Tax legislation is most hopeful. Unless greater reaction than now seems possible comes, a Constitutional Amendment embodying the Single Tax principle will be submitted two years from now. We are patient but persistent.

The work in the State is largely supported by new recruits. Many of the old time Single Taxers cannot get over their accumulated pessimism. We are getting some generous support from outside. That will increase as the Single Taxers of the country realize that Texas is really moving toward the goal.

WM. A. BLACK.

John Z. White's Lecture Engagements

Following are the lecture dates definitely assigned to be filled by Mr. John Z. White—March 22nd to June 18th:

PORTLAND, ORE: Y. M. C. A., Monday, March 22;
VICTORIA, B. C.: Wednesday and Thursday, March 24 and 25.

SAN FRANCISCO, CALIF.: Section Industrial Relations, Commonwealth Club of California, Monday, March 29.
Kiwanis Club, Tuesday noon, March 23.

SAN DIEGO, CALIF.: Sunday, April 4, to Thursday, April 8, inclusive.

LOS ANGELES, CALIF.: Kiwanis Club, Friday noon, April 9.

SAN BERNARDINO, CALIF.: Rotary Club, Tuesday noon, April 13.

PHOENIX, ARIZONA: Wednesday, April 14, to Sunday, April 18, inclusive.

FLAGSTAFF, ARIZONA: State Normal School, Monday, April 19.

FARWELL, TEXAS: Wednesday, April 21.

AMARILLO, TEXAS: Rotary Club, Thursday, April 22.

CANYON, TEXAS: West Texas State Normal College, Friday, April 23.

FORT WORTH, TEXAS: Kiwanis Club, Monday, April 26.

TEXARKANA, TEXAS: Rotary Club, Tuesday, April 27.

MARLIN, TEXAS: Kiwanis Club, Thursday, April 29.

SAN ANTONIO, TEXAS: Rotary Club, Friday, April 30.

BEAUMONT, TEXAS: Rotary Club, Wednesday, May 5.

PORT ARTHUR, TEXAS; Rotary Club, Thursday, May 6.

NEW ORLEANS, LA.: Rotary Club, Wednesday, May 12.

OMAHA, NEBRASKA: Rotary Club, Wednesday, June 2.

COUNCIL BLUFFS, IOWA: Rotary Club, Friday, June 4.

OMAHA, NEBRASKA: Concord Club, Thursday, June 17.

LINCOLN, NEBRASKA: Kiwanis Club, Friday, June 18.

Organizations desiring to secure Mr. White may communicate with the Henry George Lecture Association, 538 South Dearborn Street, Chicago, Illinois.

The Association is offering prizes of \$10, \$20 and \$30 for the best essay on the Single Tax, prepared by any student in any high school of the country.

Mr. White will prepare an article each month to be sent to papers which have shown a friendly spirit to his work in cities where he has spoken.

THE power which the ownership of valuable land gives, is that of getting human service without giving human service, a power essentially the same as that power of appropriation which resides in the ownership of slaves.

—HENRY GEORGE.