

and taxicabs would tend to interfere with transportation, hence with trade, and to place a burden on enterprise that should be encouraged instead of discouraged.

Now the interesting thing from a Single Tax standpoint is the question of the effect of using such a basis. Could such a tax be shifted? If a tax on land values, which cannot be shifted, is fixed, would not that be also true of a tax on old improvements? Buildings already up are as fixed and stable as the ground. But, you will say, that will not be true of new buildings which will be erected in the future. Even so, if a beginning can be made of a correct principle, though it may not be perfect in detail, would it not be wise for Single Taxers elsewhere to advocate the idea? The Canadians already have a business tax based on rental values, street frontages and nature of business conducted. It would be an opening wedge that would appeal to many local and State legislators because it would come within their accustomed vision and familiarize them in arguing its adoption with Single Tax principles, such as that taxes should be levied according to benefits received and not ability to pay.

The writer presents this thought for what it is worth.—GEO. C. OLCOTT, Chicago, Ill.

PLEA FOR THE SINGLE TAX PARTY

EDITOR SINGLE TAX REVIEW:

As the Secretary of the County Com. of the Single Tax Party of Pennsylvania, and as a candidate of that party, permit me to thank you for the notice of the party activities—in your Nov-Dec. issue of the REVIEW

Aside from all personal or official feeling, however, let me implore you, and all other believers in the only cause worth while, to give more than passing attention to the value of separate party action.

In its existence of less than two years the party has been making converts to our position from among those Single Taxers who at first belittled, if they did not oppose, the formation of the party.

It is a significant fact that almost all of these converts only became converts because investigation into our methods proved

to them that the party idea was far and away superior to the old methods. They did not change their views from any foolish notions of quick party success or from any wild enthusiasm for the leaders of the party movement, but because they investigated and came into personal touch with the party leaders, members, and activities. We have had little success in enlisting under the party's banner, those who have not and will not put on their thinking caps or investigating spectacles.

Let me quote the concluding portion of your own statement, as illustrating the spirit with which we view results, and the impelling force which animates our leaders and members as we go forward with our next campaign, or should I say, our perpetual campaign.

To quote—"We are not able at this writing to state the number of votes received by even a single candidate, nor does it greatly matter. The State has never had a Single Tax propaganda equal to it in all the years of agitation."

As you will see from the enclosed figures from the entire State, the Democratic State ticket polled an enormous vote, but, at the same time, was hopelessly beaten. I use the word "hopelessly," because the Democratic party in Pennsylvania has nothing to offer the voters, no radical issue to present, and no fundamental reform on which to base a reason for its existence or its continuance, and therefore, it is laboring under a more weighty handicap than the Single Tax party, with everything politically worth while to offer, with the greatest of all issues to present, and with a fundamental reform which gives, as a reason for its existence, the necessity for the introduction of justice and morality into the social and industrial relations of men. To sum up—the 450,000 Democratic votes, with their fake opposition to the privileged classes, arouse no feeling of fear nor do they interfere with the physical or mental contentedness of the privilege grabber or the land speculator, but just try and imagine the feelings of these individuals if the Single Tax party candidates had received 40,000 votes on November 7th.

Before we reach this number of 40,000 votes (from a party bound together in a holy cause and in devoted party spirit standing up to be

counted for justice and morality in the distribution of the gifts of God or Nature) the Single Tax will be well on the way to success. The leaders of the privileged class and the creatures who do their bidding—the politicians of the old parties—will be quick to see more danger in such a vote, then they now see in the half a million votes which are now in alleged opposition to the dominant party in Pennsylvania.

The way to get this noble army of 40,000 voters, is to continue the party program as already inaugurated. Make each of our subsequent campaigns to justify the remarks you have made of the last campaign. "The State has never had a Single Tax propaganda equal to it in all the years of our agitation."

In order to get these 40,000 votes within a reasonable time, however, Single Taxers must stop working for, speaking for, writing for and voting for political parties which are known to be antagonistic to Single Tax truth, and commence and continue to throw all the vim, vigor and votes they may possess, to the only party that stands for Single Tax—The Single Tax Party.—OLIVER McKNIGHT, Phila., Pennsylvania.

CONGRESSMAN BAILEY'S DISTRICT TAX BILL

The Direct Tax Bill introduced by Congressman Warren Worth Bailey has small chance of passing in the present stage of public sentiment, but it will arouse interest. So necessary is it that a ground work of popular knowledge in and demand for the taxation of land values be increased by consistent propaganda to induce State or federal representatives to support measures looking to enactment of land value taxation into legislation.

The bill in detail follows the general line of the direct tax acts of 1798, 1816 and 1861, differing from these in the essential feature that it provides for the exemption of all improvements in or upon land from assessment and taxation, while the original acts provided for the taxation of land and improvements.

It provides for the raising of \$200,000,000,

apportioned among the States, territories and the District of Columbia on the basis of the population in 1910. Copies of the bill will be available after Monday and may be obtained by addressing the Clerk of the House of Representatives.

A copy of this bill may now be obtained, and Single Taxers may aid in popularizing it by communications to the newspapers and to their members of Congress in both Houses.

THE FREEPORT PLAN

The South Side Democratic Club, of Freeport, L. I., N. Y., is out with an inspiring letter, "To Democrats Everywhere and to All Others." It advertises the "Freeport Plan," which is a four year national plan for the study of public questions, especially the tariff question. We believe the Freeport Plan is destined to become famous—at all events it should be. For about two months in every four years the citizens of this country discuss the question of tariff in a purely partisan manner, only to forget it all on election night for another four years

LIARS ALL!

There has just been charged up to us about \$300,000 of direct primary expenses for a single election. Initiatives and referendums will add another \$100,000, and the general election cost more than it should through sheer length of ballot. Now there are new initiatives going the rounds with no more serious purpose than to make jobs for discredited politicians. After the legislature adjourns, if it does anything displeasing to any one, there will be a new batch of referendums; and back of it is the sinister figure of socialism.

You may smile, but that is the program.

The first step is taxation. The second is confiscation. No Single Taxer will deny it. Ask Oliver Erickson, the boldest of them all, or Thorwald Siegfried, the brainiest and the only truth-telling disciple of George in all that evil crew. Not one of them will deny that confiscation through taxation is their ultimate purpose.—*Washington State Weekly*.