

of Henry George. He is a convert of the late Bishop Williams of Detroit and is the son-in-law of a Detroit Single Taxer, Mr. Brotherton. Bishop Houston's son, Wilbur Brotherton Houston, attracted much public attention when he was chosen to be an understudy of Thomas A. Edison a few years ago.

Mr. Henry C. Pigott of Seattle, successful printer, is candidate for County Commissioner. His platform includes several planks based on the principles of Henry George.

It is the purpose of the newly formed Henry George Club of Seattle to bring together all those who will help make the movement stronger. Among its leaders are Mr. A. A. Booth, State Senator P. Frank Morrow and his son, John D. Morrow (both candidates for the State Senate this fall in neighboring districts), Mr. W. M. Fleming, Miss Josephine Nelson, Mr. George D. Lynn, Mr. Albert Freeland, Mr. Eugene Way, and Mr. C. Arlin Nave.

State Senator Morrow is publishing a bi-weekly campaign paper, *The American Arrow*, which is in effect a Single Tax journal. In fighting the sales tax, this paper has quoted dozens of merchants and influential citizens as opposed to the levy.

The formula of the usual campaign speech this season is: "I am for Roosevelt. I need a job. Vote for me." It is refreshing to the electorate of Seattle to hear youthful John D. Morrow use another formula: "I am for exempting labor products from taxation and taxing land values. I am opposed to the sales tax. I don't ask you to remember my name but I do ask you to remember the principles for which I stand."

William Mathews of Spokane has probably taught more classes in Political Economy a la Henry George than any other man. He has been conducting classes more or less constantly for over thirty years. One of his classes has held together even during the summer months, meeting every Sunday at 2:30 p. m. Mr. Mathews, in his lectures, develops the subject from the ground up. He sells many copies of "Progress and Poverty," being now on his second order of ten for the summer.

Mr. Mathews was the center of a militant Single Tax movement at the Normal College in Valparaiso, Ind., from 1895 to 1897. In a Henry George Club with him were, among others, the late Barney Haughey of Denver, Colo., and Mr. R. B. Wilson, now of Emmett, Idaho. It was while at this college that Mr. Mathews met the little lady who later became his wife. Mrs. Mathews didn't like Single Taxers in those days. She waited on the tables and the Single Tax students always took their time and talked after the meals—when Mrs. Mathews needed to clear the tables and get on to class! Single Taxers haven't changed much in thirty-six years, have they?

Henry George has many followers. There are few however, who have the creative ability to analyze current

problems independently and show the full relationship of the land and tax questions to them in a new light. One of these truly creative thinkers is Donald L. Thompson of Spokane. His articles exploding the fallacy of over-production and of the evils of the machine are among the finest. Mr. Thompson, a land appraiser by profession, is a candidate for the legislature this fall.

Among other active Henry George people in Spokane are Dr. J. M. Gunning, Mr. and Mrs. Norman W. Hart, Joseph McCarthy (with the new Home Loan Division of the Federal Government), Patrick J. McLean, and Dr. Robert A. Munroe. Both Dr. Gunning and Dr. Munroe have recently spoken on the Single Tax before outside groups.

The need for land value taxation is nowhere more clearly seen than in Washington where immense federal projects such as Coulee Dam are giving rise to the most inordinate land speculation. It is hard to believe that the federal officials are seriously concerned about the talked-of evils of land speculation when the remedy is so obvious and so close at hand. General George W. Goethals, builder of the Panama Canal, in his report on the development of the Columbia Basin Project recommended that it be paid for by collecting the increased land values due to it. His recommendation should be followed today.

BRITISH COLUMBIA

Has the Single Tax failed in British Columbia? To look at the record of legislation in the past sixteen years one would judge that it has.

In 1918 there were thirty municipalities exempting buildings from taxation. This was the high spot. In 1929 there were only twenty. This year the number has dropped to ten.

In 1891 the provincial parliament made it compulsory for municipalities to exempt buildings to fifty per cent of their value but they could exempt buildings more if they wished up to 100 per cent. In 1932 the parliament lowered the compulsory exemption of buildings to twenty-five per cent, in other words permitting municipalities to tax buildings up to seventy-five per cent of their value.

Until 1891 the provincial government levied a wild land tax of two cents an acre. In that year parliament changed this to a two per cent tax on the assessed value of wild land. In 1910 this was increased to four per cent, in 1917 to five per cent. The Tory government in 1932 decreased this to three per cent.

Are these legislative setbacks due to the people's dissatisfaction with the exemption of buildings and the higher taxation of land values? Hardly! In plebiscite after plebiscite the people of the various municipalities have shown that they did not wish improvements burdened. Before Port Alberni (2,000 population) imposed a tax on buildings in 1933, over three-fourths of

the property owners signed a petition asking the city council not to tax buildings. But the city council did! For the city councils and the provincial parliament are the bodies that have the power of taxation—not the people directly. A plebiscite has never gone against the Single Tax principle in British Columbia. And yet the trend of legislation is constantly against it. An excellent argument for the initiative and for that confidence in the people themselves that Jefferson so often expressed!

Has the Single Tax failed to raise the revenues because of a lack of land values? No! Even where buildings are exempt from taxation for municipal purposes, land sites in the business districts still have appreciable value. Probably less than one-half of the ground rent is actually being taken in taxation.

Is it that a legal restriction on the rate of taxation is such that the councils cannot tax land values high enough to raise revenue without taxing improvements? No! In no municipality, even where buildings are exempt, has the present 35 mill rate limitation for general purposes been anywhere near approached. Out of New Westminster's total tax rate of 56 mills in 1933 only 5.5 mills were levied for general purposes, leaving 29.5 mills which could be added to the general rate if desired. And New Westminster does not tax buildings at all.

Is it because of the low percentage of tax collections? No! The municipalities with full exemption of buildings are in no worse condition so far as tax collections are concerned than those that tax buildings. New Westminster, with the full exemption of buildings, has the highest percentage of tax collections in the province.

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Then why is the Single Tax so unpopular among certain public officials and civic leaders that inroads can be made on the progress already made?

The answer is that the Single Tax has failed because it has worked too well. Although in reality but small steps have been made toward the full Single Tax, the measure of land value taxation so far applied has brought a large part of the vacant land on the tax books—out of the hands of speculators and into the hands of the people. This has meant, for the land speculator, an "oversupply of land sites" which has tended to keep down speculative land prices, thus tending to destroy the "profits" in a most lucrative form of "investment."

About seven or eight years ago Mayor T. S. Annandale of New Westminster was determined to tax improvements and led a fight in that direction. He had land in a nearby suburb which he couldn't sell when cheaper land could be had in the city due to the taxation of land values!

A high public official of Vancouver (who did not wish to be quoted!) told of the depressing effect of all the tax-forfeited land on the real estate market. So long as the city had abundance of vacant land on its books which it was willing to let out to users at moderate charges

the "marketability" of private land holdings was destroyed! To remedy this evil situation on behalf of the land speculators (pardon me,—"investors"), this public official recommended that land sites on the tax books be held for sale at the full *assessed* value—not for just one or two years' back taxes. This would make it possible to prevent a "flood of the market" and enable land-holders to realize on their investments. His recommendation was, of course, followed.

An official in Port Alberni told how the Canadian Pacific Railroad had threatened to let a large tract of unused land go for taxes if the taxes on it were not reduced. Failing to see that forcing land out of the hands of the CPR was a good thing in itself, the politicians sought to get a reduction in the taxes—and succeeded! Although it is clear that vacant land holders will expect to get back in unearned increment more than they pay in taxes, the tax eating political parasites are willing to sell the people's birthright for what is, to the people, but a mess of pottage.

Picturesque former Mayor John Alexander Kendall of Port Alberni made a single-handed fight to retain the full exemption of improvements in 1932. A veritable rock in the current, he proclaimed that he would "see Hell freeze over" before he would consent to the taxation of buildings. While he stemmed the tide for a year, in 1933 he was defeated for mayor and despite the plebiscite of the previous year against the taxation of buildings a levy was not made on them.

The truth is that the benefits from the application of the Single Tax principle in British Columbia have been all that a student of Henry George might expect, considering the incompleteness of the measures adopted. But the people have not been brought to realize the real importance of these benefits, let alone the importance of the principle from which they flow.

The hostility to the Single Tax on the part of Robert Baird, Inspector of Municipalities of the province since 1914, has had much to do with lack of sympathy shown by municipal officials. Mr. Baird's recommendations and reports during his twenty years' incumbency have been consistently opposed to the Single Tax. He has advocated some compulsory taxation of buildings and a wider base of taxation. Had this key position been held by a man who appreciated the social significance of the Single Tax principle, a different story might now be told in British Columbia.

But entirely aside from this individual factor, the educational work in the fundamental principles underlying the Single Tax programme has not kept pace with legislative progress. The people have instinctively felt the justice of exempting improvements but leaders who could and would crystalize public sentiment have been lacking. And leadership has been lacking because the basic educational work has not reached nearly enough people;

in a word, because Henry George has not been read and studied and discussed.

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Then, you may ask, is the Single Tax movement in British Columbia in a weaker position today than in 1889 when Alexander Hamilton and Thomas Turnbull first started *The Single Tax Advocate* in New Westminster? Than in 1891 when John Cunningham Brown (convert of *The Advocate*), Robert MacPherson, and Thomas Forster as members of the provincial parliament secured the fifty per cent exemption of buildings in all municipalities throughout the province?

Patrick Edward Dove in "The Theory of Human Progression" has told us that political truth "must grow; it must be suggested, misunderstood, denied, discussed, adopted in part, rejected in part, re-discussed, further adopted, and so on."

New Westminster is an example of a community that discussed the Single Tax principle, adopted it in part, rejected it in part, and further adopted it. From the time of its founding until 1889 it levied no tax on buildings. For twenty-three years then, until 1912, it taxed buildings. For another twenty-three years, through the current year, it has re-continued its previous policy of not penalizing building.

Mayor F. J. Hume, youthful and handsome native son of New Westminster, an electrical engineer by profession, believes that going back to the taxation of buildings would be a bad thing for the development of the community. Should the provincial parliament attempt to make the taxation of improvements compulsory, he states that such a move would be vigorously opposed by the people as a whole and by their public officials. In a recent article on New Westminster Mayor Hume pointed out:

The Single Tax has made it easy for the businessman and producer to establish themselves. I feel that the Single Tax has also had a tendency to reduce unemployment crises and the seasonal slump in this City as the manufacturer and merchant do not have to carry in their overhead expenses the dead weight of a large investment in high priced land, nor do they have to maintain taxes on their buildings, machinery, and equipment. Hence the factories and mercantile houses of New Westminster have been able to keep operating when in other cities a number would have had to partially or completely close down. Every encouragement is given to every bona fide prospective industry.

That the policy of encouraging home ownership, business, and commerce is a good one is attested to by the growth of the Port of New Westminster to the third largest in the Dominion of Canada in point of exports. No charge of any description is levied on cargo by the Port Authority. Furthermore, the harbor dues of only two cents per net registered ton as against three cents in Vancouver has operated to invite deep sea ships to avail themselves of the Port's facilities. The number of deep sea ships entering this Port have risen steadily from 13 in 1921 to 248 in 1929, 297 in 1930, 301 in 1931, 311 in 1932, and 409 in 1933 with prospects of around 500 in 1934

Vancouver had but approximately 1,000 deep sea ships in 1933.

Here are some of the comments of other officials and citizens of New Westminster on the operation of the local Single Tax:

A. J. Bowell, City Comptroller: "The sentiment of the people is decidedly against taxing improvements."

J. E. Paulding, home owner: "I first learned my Henry George at Nottingham, England, where I was technical instructor of the blind. I thought his programme very reasonable. Certainly Henry George's prophecy has come true. Progress has brought benefits but to the few—speculators who were out for money. Others have had to pinch and starve for what a few get. In another way Henry George's prophecy has come true. In New Westminster, where his principle is applied, there are more home owners than in any place I've lived before, more than in London where no one owns his own home. Home owners here are strong for the Single Tax. There are lower taxes on homes here than in other cities where buildings are taxed. Land prices are lower too."

S. I. Hearst, home owner: "I don't approve of the improvement tax at all."

A fireman, home owner: "It's a good thing for me. Without the tax on buildings a man builds a better house—say a \$3,000 house instead of a \$2,000 one."

F. E. Howey, merchant: "I have no use for any one who speculates in land."

Harry Stewardson, Building Inspector: "I'm sure the Single Tax is a good thing. Nearly all people in this town own their own homes. Having no tax on buildings is quite an inducement. Permanently situated people will get their own homes as rapidly as they can. I think it is a mistake to think of taxing buildings. Before the exemption of improvements, houses looked like last year's birds nests. People wouldn't paint their houses for fear the tax assessor would raise their taxes. As soon as improvements were exempted you never saw such a difference!"

T. H. Grant, assistant manager, David Spencer department store: "If you tax improvements people won't build so much. This means less jobs. David Spencer has been doing a steady business for the past five years. New Westminster has steady pay rolls. Pay rolls buy groceries."

Mr. Stride, photographer: "Of course a man shouldn't be penalized for beautifying his place. If you tax buildings you make the enterprising home builder pay the taxes for the man who only builds a shack."

Walter Dodd, Board of Education: "I don't think New Westminster will accept compulsory taxation of improvements without a howl."

The movement in British Columbia is stronger today because of the truths that New Westminster and other communities in the province demonstrate to whomsoever will look.

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No! The Single Tax lines that have been drawn across the page of history in British Columbia can never be entirely erased. They are an indelible impression that will always remain to guide lovers of humanity and freedom. The movement in British Columbia is fortunate today in having in its active ranks three of the original leaders who in the late eighties and early nineties made possible the advances that have been so far achieved. Let the names of Alexander Hamilton, Thomas Turnbull, and Thomas Forster be honored for the victories they have won and for the victories that will yet be possible, for what they are doing today in the ripened experience of their three score and ten!

IDAHO

Oscar Geiger was one of the first to act upon the realization that we must begin our educational work from the ground up. He realized that to seek the adoption of the Single Tax without the people being grounded in its fundamentals is like trying to put on the roof of a house before its foundation is laid.

Mr. R. B. Wilson of Emmett, Idaho, realized this too. Both Mr. Geiger and Mr. Wilson came to see that the only way to teach Henry George is to *teach*. It was not enough to give one talk or hand out a pamphlet or even to get a person to read a book. Only through the class room method could the full scope of the philosophy and programme of Henry George be brought to the minds of those interested.

After graduating from Normal School back in Valparaiso in the nineties (where he and "Billy" Mathews and Barney Haughey raised old Ned with their Single Tax), Mr. Wilson became a country school teacher. He's an orchard grower now, but the old teaching habit never left him. He has now conducted three classes in Political Economy, the first in Boise in November, 1932, average attendance 15; the second in Linder (near Boise) in March, 1933, average attendance 35; and the third in Emmett in the fall of 1933, average attendance 6.

Prof. Wilson, S. T., gave ten lectures in the first class. It was held in the Labor Temple, free to Labor men with a charge of fifty cents a lecture to outsiders. This charge paid an average of \$2.00 a night toward Mr. Wilson's expenses.

The second class was given nine lectures. Forty-two enrolled at first—all farmers from the surrounding country. Two dropped out because of their opposition to the teacher's point of view. The remaining forty attended as regularly as possible, the average attendance being 35. A charge of fifty cents was made each attendant for the course. Practically the whole of the \$20 was collected the first night. One farmer, who could not pay in cash however, paid in two bushels of shelled corn—about a dollar's worth. There were eight or ten women in the class. Six students were of high school age. It consisted

of men and women of all beliefs, creeds, and political affiliations from hide-bound Republicans to Coin Harvey fans. About half owned their own farms but only one of the students had a farm that was not mortgaged. About fifteen came through as Croasdale converts. At least fifteen more were favorable to the Single Tax. There were five or six who couldn't see the light. No reading matter is assigned in the courses given, though a good number get "Progress and Poverty" and read it.

The third class ran up against an epidemic of the flu and had to close at the end of four lessons. One of those who attended, however, came through as a convert and read "Progress and Poverty." Mr. Wilson enriches his lectures with anecdotes that would be a credit to Mark Twain and which serve to illustrate his points.

Mr. Wilson, who received the Democratic nomination for State Senator from his district, has a two to one chance of winning. . . . Hon. Dow Dunning, dean of the Single Tax movement in Idaho, and President of the Idaho Single Tax League, lost in his campaign for the legislature. He campaigned for the Single Tax and against the NRA, the AAA, etc. . . . Dr. Stratton of Salmon City, Idaho, was candidate for the Democratic nomination for the United States Senate in 1932, losing to Senator James P. Pope. Both are Henry George men but Dr. Stratton made an open Single Tax-Free Trade campaign. . . . Don Reed, former State Senator and convert of Dow Dunning and Dr. Stratton, are in control of the Democratic Party in Lemhi County.

Other active Single Taxers in Boise include Allen B. Eaton, attorney with the NRA; Frank E. Johnesse (Mrs. Johnesse is Secretary of the State Democratic Committee); Lawrence O. Nichols, president of the Idaho State Federation of Labor; and John R. Smead, attorney. At Eagle, Idaho, are the families of John P. Kuster and William Globe. The death of Gus M. Paulson at Wilder, Idaho, former Chicago Single Tax Club member, is a great loss.

Mr. Dunning, Mr. Wilson, and Mr. Monroe had an interview with Senator William E. Borah on Monday afternoon, Aug. 27. The Senator promised to find an opportunity for calling public attention to the fact that Henry George offered a logical solution to the problems of depression and the maldistribution of wealth. He said that he believed the Henry George programme would go a long way toward solving our problems, but that he did not believe it would leave nothing further to be done. He denounced the sales tax as "abominable" but did not believe Judge Ralston's proposed amendment to repeal the sales tax in California would be adopted. While the Senator says he can see the picture of a new civilization that Henry George portrayed he does not see how it can be brought about. He believes that revolution is inevitable in this country and that though it may not come in his life time there is no way to avert it.

So there!