

Abstract

Allen Ripley Foote and the Revenues for the Progressive State

William S. Peirce

Allen Ripley Foote, as a founder and the first president (1907-1913) of the National Tax Association, participated in the progressive movement to professionalize the analysis and administration of taxes. Simultaneously, Foote marshaled public opposition to the progressive leadership of the Ohio Constitutional Convention of 1912. This paper examines the role of Allen Ripley Foote at the crucial period when taxation of work and market transactions attained the aura of professionalism, while the public use of socially produced land values was relegated to a crank panacea.

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Why Foote?

The careful reader of Bremner's book, *George and Ohio's Civic Revival*, or of Hoyt Landon Warner's *Progressivism in Ohio, 1897-1917* learns that Allen Ripley Foote was the arch enemy of progressives in Ohio, the master lobbyist for the forces of "Privilege." Reading contemporary sources strengthens that impression. Tom Johnson, the progressive mayor of Cleveland from 1901-1909, singled out Foote as one of his wiliest opponents, and Louis Post, editor of the progressive weekly *The Public*, described Foote as a tool of the special interests.

A modern economist, however, is most likely to stumble across the name of Allen Ripley Foote in the list of highly distinguished economists who have served as presidents of the National Tax Association. Indeed, Foote was a founding member of that professional association and served as president from 1907 to 1913. Ajay Mehrotra, in his dissertation on the NTA, describes Foote as a man "...with decades of experience with reform movements...[who]... set out to create an organization dedicated to making the fiscal machinery of government more effective and efficient." Similarly, the entry on Foote in Ohio History Central.org, the online encyclopedia of the Ohio Historical Society, states, "Like many other reformers during the Progressive Era, Foote opposed monopolies and firmly believed that the federal government and state governments should encourage competition among businesses." In the era of muckrakers and trustbusters, a devotion to encouraging competition would also place Foote among the progressives.

Who was Foote? Was he the dedicated reformer, founder of the association that tried to make a profession of the study and implementation of taxation, contributor to debates on public policy, spokesman for competition and improved transparency of corporate reporting through uniform accounting standards? Or was he a tool of the special interests who tried to torpedo every progressive reform to protect Privilege? Whatever the judgment of his ideology or motives, however, Foote certainly earned a place in a History of Economics session through the volume of his writing, his historical importance in the development of public policy, and his role as a founder of the NTA.

Who Was Foote?

Allen Ripley Foote was born in Olcott, New York, on January 26, 1842. The family soon thereafter moved to Michigan, and by June 1860 Foote was working as a clerk and boarding in the home of Wilson and Elizabeth Jones in Grand Rapids,

Michigan.¹ He volunteered for the army on 13 May 1861 and left Grand Rapids on June 10, 1861, with Company B of the Third Michigan Infantry Regiment as a private. On May 22, 1862, at Fair Oaks, Foote was disabled by a gunshot wound in his right lung. He was mustered out as a Full Sergeant on 23 December 1862. He reenlisted on January 2, 1864, in the 21st Michigan Infantry. On January 26, 1864, he was promoted to 2nd Lieutenant. He was honorably discharged on June 8, 1865. His wound qualified him for a pension of \$10 per month, although Foote claimed that it was degrading to be paid a pension for a disability that did not impair his capacity to earn a living by intellectual employment.² The avidity with which Foote pursued his own pension, even engaging an attorney in St. Louis in 1877, seems inconsistent with the noble sentiments in the published speech and the New York Times ed.

On 30 April 1868 Foote married Emily Louisa Hayt (born in Marshall, Michigan, 26 April 1840) in Collinsville, Illinois. Their one child, Isabella Southworth Foote, was born 26 July 1872 in Webster Groves, Missouri. In 1878 Allen R. Foote was listed in the Pitzman Atlas of Property Owners in the City of St. Louis. In 1880, Foote was boarding in an apartment on 8th Avenue, New York City, with his wife Emma and daughter Bella, age 8. Foote gave his occupation as selling pianos. Louis Post wrote that, “In the 70’s or 80’s Mr. Foote was interested in labor organization in New York.”³ One pamphlet on setting up cooperatives, published in 1879, gave the “Office of Allen R. Foote” as No. 7 Warren St.

Before the 1880s were over, Foote was well established as a writer on mainly economic topics living in Takoma Park, Maryland. His widely distributed book, *The Economic Value of Electric Light and Power*, was published in 1889. He clearly grasped the technical issues of the advantage of economies of scale and of the high voltage system as opposed to Edison’s low voltage approach for household lighting. It is equally clear that Foote opposed municipally owned electric utilities. He argued for private monopoly combined with public regulation. He also worked on the 1890 Census of Manufacturers, helping to design the survey forms and to write up reports of the electrical and telephone industries.⁴ At about this time, also, Foote organized and edited a study that is in many law libraries: *Economic legislation of all the states; the law of incorporated companies operating under municipal franchises, such as illuminating gas companies, fuel gas companies, electric central station companies....*

The Census of 1900 recorded that Foote, age 58, was widowed and living in his own mortgaged home in Takoma Park with one boarder, Mary J. Don, a white single female age 51 who was a clerk in the Pension Office. In fact, however, Mrs. Foote was

¹ The data for Census years come from the relevant U.S. Decennial Census of Population unless otherwise specified.

² Foote gives more detail on his military record in a published speech, *The Duty and Reward of Loyalty* (1891) than is available from MOLLUS and the Michigan records. See also “Degradation by Pensions,” NY Times, 2 Dec. 1891. Wallace Trumper has summarized Foote’s correspondence with the pension office, as well as the official record of his military service.

³ *The Public*, v.14,no.666 (6 Jan. 1911), p.176n.

⁴ See Foote’s testimony before the U.S. Industrial Commission on Transportation, 11 Dec. 1900, and Bulletin 196 of the U.S. Census of Manufactures, 1890.

very much alive and boarding with their daughter Isabella in the home of George and Ellen Pinkham in Quincy, Massachusetts. On 16 July 1900 Foote attended his daughter's wedding to Walter Pinkham, son of George and Ellen. Mrs. Foote outlived her wandering husband, dying 19 July 1928 in Quincy.

By 11 Dec. 1900 Foote's office address was 132 Market St, Chicago, where he edited, published, and did much of the writing for the weekly *Public Policy*. This magazine began publication on 8 July 1899 as *The Other Side* under the slogan, "A Means of Diffusing Correct Economic Instruction on Questions of Public Policy." The early issues did not name an editor and covered a variety of economic policy issues. As the weeks went by, however, the contents seemed increasingly to emphasize public utilities and, in particular, to give prominence to the arguments against municipal ownership. The arguments of "Mr. Allen Ripley Foote of Takoma Park, D.C.," against municipal ownership received considerable attention. Beginning 4 November, 1899, the masthead announced, "Notice, with the issue for Jan. 6, 1900, the name of this publication will be changed to *Public Policy*, and the name of Mr. Allen Ripley Foote will be announced as its Editor and Manager." Louis Post expressed the opinion that Foote was a protégé of the utility magnate Samuel Insull and that Insull provided the financial backing for *Public Policy*.⁵ Whatever the truth of Post's claims, the publication gave Foote a forum for his views until 30 December 1905, when he wrote, "It is our painful duty to announce the suspension of the publication of *Public Policy*. "Six and one-half years ago [suggesting Foote was the editor from the inception] we undertook the publication of this journal as a means of doing work for the general good.... We invited support for this work from every source...but we have never accepted a dollar which carried with it a direct or implied understanding that, by reason of its acceptance, we would advocate anything our judgment did not approve as being just and right..... We have devoted our entire income to the cause, retaining absolutely nothing for ourselves beyond that which was necessary to enable us to live and work."⁶ By this time, the slogan of the weekly read, "Dedicated to the Discussion of Public Questions as Moral and Economic Propositions."

With the demise of *Public Policy*, Foote Moved to Columbus, Ohio, to assume the presidency of the Ohio State Board of Commerce [OSBC]. The OSBC was organized during the mid-1890s as a lobbying organization for a diverse group of businesses. Foote had worked for OSBC even while editing *Public Policy*. For example, Foote drafted a municipal charter bill that OSBC proposed to the state legislature in 1900.⁷ Foote worked actively with OSBC until his retirement to North Carolina in about 1917. The battles against Tom Johnson and the Ohio progressives, which will be examined in a later section, extended over most of Foote's Ohio years and confirmed his notoriety among the progressives of that era. During that same period, however, Foote also found the time and energy to participate in the founding of the National Tax Association and serve as its

⁵ *The Public*, v.15, no.754 (13 Sept. 1912) p.867.

⁶ *Public Policy*, 30 Dec. 1905, p.309.

⁷ *Public Policy*, 21 April 1900, pp.249-256.

first president from 1905- 1913. This was one of his activities that caused him to be considered part of the progressive movement in America.

It was not all work during that period, of course. On 22 June 1909 the *Chalmette* steamed into New Orleans from Havana carrying Allen Ripley Foote, a 67 year old “Commissioner” from Columbus, Ohio, and Mary C. Snyder, a 41 year old “Lady” from the same city.⁸ The 1910 Census listed Mary C. Snyder, widowed, as head of the household at 315 Linwood Avenue, Columbus, Ohio. Her occupation was “Private Secretary” and the place of business was “Ohio State Board of Commerce.” She owned the house free and clear and her boarder was Allen Ripley Foote, “President” of “Ohio State Board of Commerce.”

On 5 January 1917, Mary C. Snyder “of the City of Columbus and State of Ohio” purchased for \$5,184.12 cash a parcel of land on the Mills River in Henderson County, North Carolina, from C.J. Jeffress and his wife. The 118.25 acre parcel was a part of the larger parcel purchased by Jeffress in 1912 from the immense acreage accumulated by George Vanderbilt.⁹ The 1920 Census of Mills River township, Henderson County, N.C., showed Mary C. Snyder, a widowed white woman age 52, born in Ohio, as head of household and a farmer. Allen R. Foot (sic), a single white male age 77, born in New York, was listed as Manager. David Graham of Texas and Augusta Graham of Germany, farm labor and housekeeper, respectively, and 5 children also lived there.

The death certificate indicated that Allen R. Foote died of “Ulcer of the stomach” at 8:00 p.m. on 14 January 1921. He was described as a widowed white male, born 26 January 1842, and a “Publicist & Economist” whose general business was “writing.” The personal data were supplied by Mrs. Mary C. Snyder of Fletcher, N.C., and the place of burial was listed as Grand Rapids, Michigan.

At the next business meeting of the National Tax Association, the Minutes record the following:

“Oscar Leser: Mr. Chairman: At the Utah meeting, you may recall, we were informed of the serious illness of Mr. Allen Ripley Foote. At that time he had just gotten through with an operation, and by resolution, greetings were sent to him. It is a matter of regret that since that time Mr. Foote’s illness has ended in death. He passed away on January 17th (sic), 1921, in North Carolina. The records of our proceedings set forth the services rendered by him, the founder of this association; the man who planned and conceived the idea; who gave years of his time and energy and money, as long as he had it, in the service of economic reform, and under these circumstances I move the adoption of the following resolution:

“President Bliss (reading resolution): Recognizing the great service rendered by our first President, Allen Ripley Foote, in the cause of just taxation and economic reform, and acknowledging our gratitude to him as the founder and builder of the National Tax Association, we, as co-workers and beneficiaries of his far-sighted vision and self-sacrificing labors, solemnly record our deep sense of regret over his death on January

⁸ U.S. Immigration Service, Form 500, List or Manifest of Alien Passengers for the United...

⁹ Henderson County, N.C., Deeds, book 93, page 152.

17th, 1921, at Fletcher, North Carolina. He leaves to humanity a noble heritage of achievement and good work.”

The motion was adopted.¹⁰

Foote as a Progressive

Foote is most often mentioned as a progressive in connection with his powerful role in the founding and establishment of the National Tax Association. No one questions that Foote was a key figure in the early days of the NTA. Foote, Lawson Purdy, sometime Georgist from the New York Tax Reform Association (NYTRA), and Mary Snyder, also from NYTRA, were early officers of NTA. It is also difficult to argue that the NTA did not have a profound influence on the evolution of the tax structure in the half century after its founding in 1907. The important question, however, is whether the changes in the tax structure could be called “progressive.”

Rather than bogging down in a sterile discussion of definitions, it may be more profitable to consider the situation and the main issues relating to taxation in the first two decades of the 20th century. If the Progressive agenda was to be implemented, the role of government would have to expand, and hence tax revenues would have to increase. In 1900, Federal spending was small and the revenue came mainly from tariffs and excises. A significant increase in either of these would obviously be inefficient. State and local government relied on fees, licenses, and the general property tax. The general property tax was at least four different taxes, with different problems of administration and different consequences for efficiency and for income distribution. These four taxes were the tax on land value, the tax on buildings and other fixed improvements, the tax on personal property such as furniture, as well as business equipment and inventories, and the tax on intangible personal property—the paper claims to wealth, such as stocks, bonds, currency, and mortgages.

The tenuous connection among these disparate items was the common belief that they were all components of wealth and that wealth measured ability to pay taxes and that ability to pay was the correct basis for distributing the tax burden among individual people. E.R.A. Seligman, who was the academic leader of the NTA and its second President, after Foote, argued strongly for income as the best measure of ability to pay in the modern economy, and hence the ideal tax base at the federal level.¹¹ Seligman rejected the “benefit principle” (the belief that the amount of tax a person is required to pay should reflect the benefit that person receives from government)—the other standard mentioned by Adam Smith—as leading to practical and conceptual difficulties, without acknowledging that “ability to pay” is subject to similar defects.

Most of the academic literature on taxation has traditionally been framed in terms of benefits from government spending or ability to pay taxes. There is another approach. Henry George had argued most eloquently for a Single Tax on the value of land (or

¹⁰ NTA Proceedings, 1921, pp. 513-514.

¹¹ Seligman, *Essays in Taxation*; and *The Individual Income Tax*.

economic rent) only a short while before the founding of the NTA.¹² The Single Tax is most cogently defended as a fee for the use of the common resources provided by nature and given value by the activities of society as a whole, rather than the work of the person who happens to hold the title. Despite the strength of the Single Tax movement, the NTA gave very little attention to the topic. It was discussed in a handful of papers at NTA Conferences, but Seligman and Foote were strongly opposed to it.¹³ The NTA program was devised by its officers and executive committee, not the delegates to its conferences, so the Single Tax never had a chance.¹⁴ It may be that the nonacademic, and hence “unscientific” best-selling works of Henry George simply clashed with the standards of tax “professionalism” that the NTA was attempting to develop, as Mehrotra argued.¹⁵ It may also be that this was part of the general effort by neo-classical economics to destroy the influence of George, as Gaffney argued.¹⁶ Perhaps the easiest explanation is that the NTA was organized by Foote as part of the lobbying effort he undertook when he accepted the presidency of the OSBC.

The NTA goal was the income tax for the federal government, but an equally important goal was reform of the property tax as a source of local government revenue. Both Foote and Seligman wanted local governments to eliminate the intangibles tax and the personal property tax, relying only on real estate, and perhaps restricting that to land alone.¹⁷ Alternatively, the NTA actively promoted “classification.” As the term was generally used, classification meant charging a different tax rate for the different types of property. In particular, many argued that if the rate were reduced for intangibles, taxpayers would be willing to declare more of the easily hidden paper “wealth.” Most state constitutions included a clause prohibiting classification, but the NTA campaign helped bring about repeal in some, but not all, states.

The Ohio progressives in the two decades preceding the formation of the Progressive party in 1912 were Single Taxers. If they could change the state constitution to permit classification, they had some chance of passing legislation that would allow a higher tax rate on land. Thus, in the early battles, Tom Johnson’s reformers were allied with Foote and the OSBC.

Tax classification was not the only issue on which Foote found himself on the same side as the progressives. Tom Johnson, Brand Whitlock, and, later, Newton D. Baker fought long and hard for municipal home rule. Foote had actually drafted home rule legislation for the OSBC in 1902, and Tom Johnson endorsed Foote’s draft.¹⁸

Foote as an Enemy of the Progressives

¹² Henry George, *Progress and Poverty*.

¹³ Seligman, *Essays*, ch. III discusses “Fiscal, political, ethical, and economic defects of the Single Tax.”

¹⁴ Ellis, *The Regressive Era*, p.70.

¹⁵ Mehrotra, p. 367.

¹⁶ Gaffney, *Neoclassical...*

¹⁷ Foote, *Public Policy*, v.2, p. 36, 20 Jan. 1900. Seligman, *Essays...*, ch.III.

¹⁸ Warner, pp.121-125.

The three biggest battles of Foote against the Ohio progressives involved municipally owned public utilities, the initiative and referendum, and the amendments proposed by the Ohio Constitutional Convention of 1912. Much of Foote's writing over the years had consisted of books and pamphlets opposing government ownership of utilities, especially electric companies. Even the substantial book *The Economic Value of Electric Light and Power* (1889) had an anti-public-ownership twist, and the major research project on the law related to municipal franchises, *Economic Legislation of All the States* (1892), provided a framework for his lobbying work against public power.

Perhaps the fullest exposition of Foote's position on the franchise question is *No Politics but the City's Good*. He argued that public utilities are natural monopolies, which means that they cannot efficiently be controlled by competition. He strongly urged, here and elsewhere, that a uniform system of accounts be adopted to reveal clearly whether public or private ownership had lower costs. He doubted the capacity of municipal employees to manage complex firms, so he expected that private operation would generally be more efficient. Foote, therefore, proposed an expert Board of Municipal Regulation, which could monitor the performance of the utility, study the rate and direction of technological change, and renegotiate contract terms with the operating company every five years. Note the reliance on experts, both as managers of the private operating companies and as members of the Board of Municipal Regulation. This is a point to which we must return.

Foote's argument about the inevitability of natural monopoly and hence the necessity for public regulation, with a little polishing, could have appeared in a mid-20th century Principles text. By contrast, the progressive argument for municipal ownership is a rare combination of modern public choice theory with utopian dreams. The public choice aspect can be expressed by the aphorism of the time, "If you don't own the public utilities, they will own you." That is, the amount of profit being distributed by city governments as they awarded franchises and agreed to contract terms were so huge that corruption was inevitable. The utopian dream was that municipal governments could consistently operate utilities effectively. Mayor Tom Johnson, of course, would have been capable of running the trolley system of Cleveland as a public enterprise, since he had run part of it as a private monopolist before beginning his political career.

The issue on which Foote fought the progressives most ferociously was direct democracy in the form of the initiative and referendum [I&R].¹⁹ Direct democracy was the philosophical bedrock of the early progressive movement. Indeed, Samuel "Golden Rule" Jones had succeeded in running a very profitable business without rules, except the Golden Rule, and weekly meetings of all the employees and their families for songs, lectures, and inspiration. As Mayor of Toledo from 1897-1904, he led a city in the same style.²⁰ His successor, the novelist Brand Whitlock, was equally anarchical by nature, but less mystical. Tom Johnson, as Mayor of Cleveland, was a strong executive and built a

¹⁹ Bremner, ch. 10, explains the importance of direct democracy to the progressives. Foote's attack is compiled in *Government by the Initiative and Referendum Will Destroy Representative Government*.

²⁰ Bremner, ch. 1.

more conventional political machine, but he was always focused on educating and mobilizing the people against the forces of Privilege.

This philosophical bent toward direct democracy was strengthened by the universal belief that the Ohio legislature of the day was thoroughly corrupt. The I&R were seen as devices by which the people could defend themselves against the special favors that the politicians provided to the highest bidder at the expense of consumers and taxpayers.

The Single Taxers had a particularly powerful incentive to incorporate I&R in the Ohio Constitution because they despaired of overcoming the opposition of powerful landowning interests in the legislature. Single Taxers in Ohio and several other states had planned, in a way that soon became public, to devote all of their resources to passing the I&R in the expectation that it would then be easy to lead the people to pass the land value tax for state and local revenues, even if the single tax for the entire nation still remained beyond reach.

Herbert Bigelow, preacher and single taxer from Cincinnati, led the campaign to gain voter approval for a Constitutional Convention to be held in 1912. Then he campaigned across the state to select delegates pledged to support the I&R and to help them win their elections. He was then narrowly elected President of the Convention in a bitter battle. Design of the specific details of the I&R was a contentious issue, but it was passed by the Convention and submitted, with numerous other proposed amendments to the public in a special election. I&R passed.

In the campaign prior to the election, Foote energetically presented the case against making any changes in the Constitution. At a crucial moment in the Convention, Bigelow had tried to rally those delegates who had been pledged to I&R when they were elected by stating, "For me there is no such thing as an open mind on this question. I have been sent here with a high commission to get the initiative and referendum. My mind is closed on that subject..." This inept expression gave Foote the opening to display his wit and sarcasm ("...Herbert S. Bigelow, the self-appointed leader of 'the caucus of the closed minds'") as he argued that I&R would destroy representative government and lead to dictatorship.

When the votes were counted, I&R had won a place in the Ohio Constitution. (It has not yet been used to give Ohio a land value tax.) Louis Post celebrated "Foote's Defeat in Ohio": "Allen Ripley Foote encounters the most decisive defeat which this wily lobbyist for the Interests has sustained since he went from Illinois into Ohio to play their game against Tom L. Johnson." Post continued with an extended discussion of Foote's career and connections with Samuel Insull and then mentioned that Foote derived prestige from his Presidency of the NTA. "Through the same connections Mr. Foote was able two years ago to assist the electric power interests of Oregon in their almost successful fight against Wm. S. U'Ren's measure for county option in taxation. He has been similarly able to assist the same interest in the pending campaign in Oregon for tax exemptions of all property but land values in three of the counties and for a graduated

land value tax on the owners of exceptionally valuable land. In Ohio, the crux of Mr. Foote's opposition to the Initiative and Referendum was that under it the people of Ohio would be permitted to vote on the Singletax."...."The clause forbidding the use of the *legislative* Initiative for the Singletax [in Ohio] was proposed at the suggestion of Allen Ripley Foote."²¹

Foote and the Progressives

It is clear that Foote fought the progressive agenda in 1912 and, through his leadership of the NTA, helped to give us the tax structure that we have today. His early acceptance of LVT for local revenue hardened over the years into an adamant rejection of any tax on property that produces no income as "confiscation." Yet it is the essence of taxing common property resources that the tax is properly a charge for the opportunity cost to society to anyone who precludes others from using the resource. Whether the land produces income is irrelevant, as long as it could produce income in the hands of someone. Although Seligman, Foote's successor as President of the NTA, was the primary academic mover in the shift toward taxation of income from work, rather than holding of natural endowments, Foote certainly contributed. In this, as well as in the opposition to the I&R and in his opposition to municipal ownership of public utilities, Foote earned the scorn of the progressives.

In a deeper sense, however, Foote deserves the initially implausible label of "reformer" or "progressive" that some recent interpretations bestow on him. This comes not from his work with the NTA in showing how tax professionals could finance the progressive state. Nor does it come from his appeals for a uniform set of accounts for public service and other corporations, nor even his drafting of legislation that would allow municipal home rule. Rather, Foote was at the leading edge of a trend that took progressives, ironically, from their beginnings in direct democracy, citizen participation, and minimal government control of individual life step-by-step through cities as instruments for bettering human life, nonpartisan experts to decide what benefits us all, and independent commissions of experts to relieve the legislature of its burdens. Foote was always ready to assign any task to the experts, who would know how to act in the interests of all the people—whether the task was regulating public utilities, designing taxes, or making monetary policy. He was a New Dealer a couple of decades ahead of his time.

²¹ *The Public*, vol.15, No. 754 (Sept. 13, 1912), pp. 866-867.

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