

itself, of paying a landowner several thousand dollars for the right to swing a drawbridge over his land. When I described the matter in that way, the story attracted no attention; it seemed perfectly reasonable to the ordinary lecture audience. But when I described the transaction as a payment by the city to a landowner of thousands of dollars for the privilege of swinging the draw "through that man's air," the audience invariably manifested its appreciation of the absurdity of such an ownership. The idea of owning air was ridiculous; the idea of owning land was not. Yet who can explain the difference, except as a matter of custom?

## What The Teacher Taught

WHAT was it that led Henry George to write his masterpiece? The discovery that modern governments were levying taxes in arbitrary ways that hampered industry and worked unfairly as between individuals? Not at all. He has told us plainly enough:

"When I first realized the squalid misery of a great city, it appalled and tormented me and would not let me rest, for thinking of what caused it and how it could be cured." ("Progress and Poverty").

What was the earliest form into which Henry George cast his developing ideas? A treatise on taxation? Not at all. The title of the slim pamphlet that was afterwards expanded into the large volume tells us again what was his fundamental thesis: "Our Land Question and How Alone it can be Settled."

What was the name taken by the earliest organizations formed to bring the great truths of "Progress and Poverty" to public attention? "Anti-Poverty" societies. When the great and eloquent priest aligned himself publicly with Henry George, what did he style his challenge to the world? Lower taxes? Fewer taxes? No taxes? Not at all. Father McGlynn boldly lifted "The Cross of a New Crusade" for equal rights to the earth.

Much mischief lurks in names. How much harm may have come to this new crusade from the label "Single Tax" that was partly forced on it by its opponents and partly accepted by the crusaders, no one can say. Certainly the label has tended to turn the crusade for free land and free men into a purely fiscal question so far as the great uninformed public is concerned. And the label seems even to have misled many faithful disciples into grossly mistaking means for ends.

A. C. PLEYDELL.

"Cost of land is low in proportion to the cost of other goods," says National Association of Real Estate Boards. But will the land-seller wrap his "goods" up and deliver them at your door?

ALLOTMENT boomer says that after you have paid for your lot, the problem of financing your home is decreased 100 per cent. Could a problem be decreased more than 100 per cent.?

## NEWS—DOMESTIC

### Progress In Wisconsin

THE Wisconsin legislature, which has just adjourned, passed a bill, which received the governor's approval, providing for a \$500. exemption on homestead improvements. The Non-Partisan League platform of 1920 and the platform of the Farmer-Labor League of 1922 declared for "a gradual exemption from taxation of farm and city home improvements" and also for "taxation to force into use idle lands held for speculative purposes."

Early in the session of the legislature of this year Senator O. H. Johnson and Assemblyman W. F. Miller introduced bills each providing for a \$1500. exemption on homestead improvements. Numerous hearings on these bills were given by the committees of the Senate and Assembly to which they were referred. Lieutenant-Governor Comings, Commissioner of Markets Edward Nordman, John Harrington of the State Tax Commission, and Attorney-General Ekern were among those who spoke in favor of the bills. The Johnson bill finally went to the Governor after the adoption of an amendment cutting down the amount of the exemption from \$1500. to \$500.

Mr. Harrington worked out a series of tables showing exactly how the exemption law would operate. He assumed an average tax rate in the State of two per cent., and that the exemption would remove ten per cent. of the property of the State from the tax rolls, so that the tax upon the remaining property would be increased approximately ten per cent.

Thus it was shown that the bill would secure a sliding scale of benefits, aiding the smaller homestead owners the most, and adding a sliding scale of increases to the wealthier home owners.

These tables show that a homestead assessed for \$2,500 with \$1,500 of improvements would be taxed \$28. less than at present. When a homestead valuation of \$16,500. was reached the exemption of \$1,500. would be exactly cancelled by the higher rate made necessary.

The table carried the hypothetical cases up to homesteads assessed as high as \$31,500., and showed that the taxes on such homesteads would be \$30. more than at present.

Mr. Harrington stated the purposes of the proposed law as follows:

"To give direct relief to the smaller struggling home owners both on farms and in cities.

"To encourage tenants and others to build and own their own homes.

"To solve in some degree the so-called housing problem.

Mr. Harrington further stated that the bill would help to get rid of "cheap shacks" of which growing complaint is heard in the cities.

"It will not add to the totality of taxes," he said, "for it will not increase the amount to be raised in any tax units, but will cause a slight shifting of the burden of taxation, especially to vacant lands and to non-resident owners."

I am sending you this account of improvement exemption legislation in the hope that it may encourage tax reformers in other States to make a push for similar legislation.

A more important tax reform law which came before the legislature but failed to pass it was the Grimstad bill providing for a surtax on land holdings in excess of \$10,000. At the hearings on this bill (and on the homestead exemption bill) Professor John R. Commons and other speakers in favor of the bill emphasized the economic principle of the unearned increment which attaches to land values, and pointed out the appropriateness of taking as large a portion of this increment as possible for public purposes.

CHESTER C. PLATT, *State Secretary*,  
Wisconsin Non-Partisan League.

## Single Tax Party Social Club Give a Reception

A "BON VOYAGE" Reception, tendered the American Delegates to the International Conference, at Oxford, England, was given by the "Social Club of the Single Tax Party," of Pennsylvania, at the Single Tax Hall, 842 N. Broad street, Philadelphia, Pa., Tuesday evening, July 31, 1923, at 8 p. m. Delegates from several States in the Union were present.

Great progress is being made by the Social Club. The previous entertainment and dance of the "Social Club of the Single Tax Party," took place on Saturday evening, July 14, 1923, at the Single Tax Hall, at which two hundred persons were present.

Mr. D. Oscar Sobel, organizer of the Club, acted as chairman and made an address of welcome.

Mr. Robert C. Macauley, late candidate for President of the United States on the Single Tax Party ticket, was the principal speaker, who felicitated the members upon the large attendance and gave a concise definition of the Single Tax.

Mrs. Pearl Sobel, Miss Frances Macauley, Miss Burmwell, Mrs. John Dix, Mrs. J. Newsam, Miss Rose Phillips, Miss Jean Fox, Miss Virginia DeLuca, Mrs. A. Baxter, members of the reception committee.

The following members were enrolled at this reception: John Fillmore, Mary W. Thomas, Wm. T. Clark, Morris Furrman, John Bear, Chas. Zanwood, John Kazel, James Hill, James Black, Chas. E. Curlis, Mary Waugh, Max Mitchel, Wm. Rubin, Morris Goldberg, Jack Levine, Gertrude DeLuca, Josephine DeLuca, Helen Philips, Robert Moreland, Stewart Lord, Ed. Silvers. Thomas Brady, David Straus, Samuel Benoff, Nathan Danenberg, Floyd Wright, Mary Gertzman, Sony Perry, Ida Cohen, Benny Ray, Frances Weintraub, Joseph Layman, Ervin Silbern, Antony D. Sant, Tillie Wishnew, Goldie Pastelnisk, Catherine Levine, M. Klein, Betty Danenberg, Ida Ominsky, J. Brody, Lillian Silverman, Rose D. Gelman, Lawrence Berritelli, Margaret Rice, Albert Fox, Catherine Rice, Edward Algiu, Harry Weisher, and Rose Sava.

Dancing in the Club's spacious ballroom kept up until midnight.

A Tableau of "Roses" under direction of Pearl Sobel, closed a delightful evening.

## Cleveland Single Taxers Celebrate Tom Johnson's Birthday

THE annual meeting on Tom L. Johnson's birthday, July 18, around the Johnson monument in the Public Square in Cleveland, was held this year under the auspices of the Single Tax Club of Cuyahoga county, with the club's president, Dr. J. E. Tuckerman, presiding. The event had been well advertised and a large crowd assembled. The monument was adorned with flowers sent by the club, by some of Johnson's old fellow-workers in city politics, and by Mayor Alfred Kohler, who was chief of police during Johnson's career as mayor. Alexander Rose, caretaker of the monument, had taken great pains in its adornment. "Billy" Radcliffe was the orator. The *Cleveland Plain Dealer's* report of the meeting was written by Fred Charles in accurate and sympathetic style, and filled three-quarters of a column. The *Cleveland Press* devoted a column on its first page, and published pictures of Johnson and Radcliffe, together with the verses by Edmund Vance Cooke which are engraved on the monument. "Billy" Radcliffe told the old and familiar, but ever new and wonderful, story of how Tom L. Johnson, a young and busy street car man, was induced, during a long railroad journey, to buy and read a copy of Henry George's "Social Problems," and how it changed the current of his life.

## Billy Radcliffe's Speech at The Johnson Celebration

"TOM JOHNSON was born in Kentucky in 1854," Uncle Billy said. "When he was a boy, a railroad conductor gave him a monopoly in the newspaper selling business. Always after that, he was looking for a conductor to give him a monopoly. Conductors had an enormous influence in his life.

"In 1885, he was going from Cleveland to Indianapolis on a train. The newsboy gave him a book to read. It was Henry George's 'Social Problems.' He wasn't interested. The conductor advised him to read the book and said if he didn't like it he would pay for it. Tom Johnson read the book, then read 'Progress and Poverty' and everything else George had written.

"He was converted. He wrote George: 'Is there anything a man can do who can only make money? I can't write, and I can't make a speech. What can I do to help the cause?'"

"Henry George wrote back: 'How do you know you can't make a speech until you try it?'"