

side. Not all Single Tax organizations have been fruitless. There was a time in the history of this city when the Manhattan Single Tax Club was vastly influential. It accomplished much. To its credit is to be placed the par value assessment on land and buildings. It is not too much to say that due to its influence New York City has the best system of assessments of any city in the country. How many prominent in this city owe their first acquaintance with the philosophy of Henry George to the Manhattan Single Tax Club? Recent disciples, seeing the marvelous growth of the Henry George School, are skeptical of the value of other methods. They are not to be blamed for not knowing. Oscar Geiger, founder of the Henry George School, was an active member of the Manhattan Single Tax Club and knew the value of organization. James R. Brown used to boast that the club was founded by Henry George, but of this there seems to be some doubt. Nevertheless the achievements of the club should be a lesson in the value of organization.

We are earnestly in favor of the Henry George Fellowship. The graduates of the School need some place to go. Many of them cannot teach, or think they cannot, but want some work to do for the cause they have embraced and to meet and work with those they met in the classrooms of the School. They are on their toes, waiting to go somewhere. They will make mistakes, of course, as the result of their zeal. But who hasn't? They should be encouraged and from them will come leaders and workers.

So too, if the Michigan movement results in the establishment of an organization for effective work, all honor to A. Laurence Smith and Col. Rule. We may learn from the failures of the past but nothing should deter us from the attempt to found an organization for cooperation in the years that lie ahead of us.

THE worth of a State, in the long run, is the worth of the individuals composing it. . . . A State which dwarfs its men, in order that they may be more docile instruments in its hands even for beneficial purposes—will find that with small men no great thing can really be accomplished.

If all mankind minus one were of one opinion, and only one of the contrary opinion, mankind would be no more justified in silencing that one person, than he, if he had the power, would be justified in silencing mankind.

JOHN STUART MILL.

IF you want war, nourish a doctrine. . . . A statesman who proposes war as an instrumentality admits his incompetency. A politician who makes use of war, as a counter in the game of politics is a criminal.

WM. GRAHAM SUMNER.

The Tax Relief Association Its History and Purpose

BY V. A. RULE

ONE cannot read such splendid books as that compilation of Single Tax History, The Single Tax Year Book, by Joseph Dana Miller, without being impressed by the universal appeal of the principles of Henry George. The material so ably presented to the Toronto Congress by Miss Margaret Bateman should be used to bring that history down to date. Nor can one browse through these stirring tales without being impressed by the vision of the early leaders. They recognized the need of some national organization which would give coherence to the movement and guide its growth according to a practical pattern. That their vision was not realized, that nearly fifty years of sporadic local campaigns have left us where we were then and are today, is all water over the dam of time.

A correct idea never dies. It may lie dormant and quiescent for a long time but a renaissance is sure because it has within itself all the elements of immortality. It must have been of this that Henry George was thinking when he wrote:

The truth that I have tried to make clear will not find easy acceptance. If that could be, it would have been accepted long ago. If that could be, it would never have been obscured. But it will find friends—those who will toil for it; suffer for it; if need be, die for it. This is the power of Truth.

So it has been with this idea of national organization. It was agitated in 1890; in 1930 Clayton J. Ewing raised the question at San Francisco. In 1933 at Chicago, where Mr. Ewing was the general chairman of the Congress, a definite committee was set up to look into this matter and report to the subsequent meeting. It was my privilege, under the leadership of Arthur Falvey of Omaha, Nebraska, to serve on this committee. Unfortunately most of us did nothing about it. As far as I know the only proposal was for a lodge sort of organization, in the various degrees of which the principles of Henry George would be taught. This plan did not meet with general acceptance and it was abandoned, only to be used for other economic ideals by the Utopians of California. They had some temporary and spectacular success with it as a method of publicity.

INFORMAL MEETING AT CINCINNATI

In 1936 an informal meeting was held as part of the Congress at Cincinnati, Ohio. Rabbi Michael Aaronsohn, general chairman of that Congress, was anxious to see something permanent come out of that convention. This meeting was attended by about thirty people all of whom are still active in the matter. This group appointed a small committee which was to sound out the leaders of

the movement, and, if something could be done, to make suggestions to that end. This committee consisted of Gilbert Tucker, Albany, New York; Charles G. Merrell of Cincinnati, Ohio, and Otto Cullman and Victor Rule of Chicago, Illinois.

THE DETROIT CONGRESS OF ACTION

The Detroit Congress of 1937 was constructed around this idea. One of the men who attended the meeting in Cincinnati, A. Laurence Smith, was the general chairman of the Detroit Congress and he was determined, as had been Rabbi Aaronsohn, to see that something came out of this germinating idea. The result was the adoption of the report of the unofficial committee and the setting up of another one with broad instructions and power to act. The membership was drawn from a wide area and consisted of A. Laurence Smith, as Chairman, and the following people to serve with him: N. D. Alper, California; Warren S. Blauvelt, New York; Otto Cullman, Illinois; Anna George deMille, New York; Honorable Charles R. Eckert, Pennsylvania; Helena McEvoy, Washington, D. C.; Gilbert M. Tucker, New York; John Lawrence Monroe, New York; David Gibson, Ohio; George Evans, Pennsylvania; Victor A. Rule, Illinois.

THE COMMITTEE GOES TO WORK

This committee went to work before the Detroit Congress had as yet adjourned. It gathered a multitude of suggestions as to a name which might be chosen for an organization. This was a matter fraught with no little difficulty. As has been said by Joseph Dana Miller:

We differ from some of our friends in their curious opposition to organization. Whether the Tax Relief Association now started on its career has the most desirable set-up, or whether the name is the best that might have been selected, we can afford to disregard for the moment and await results. It is at least up to us to cast no stone in its path. It is patent disloyalty not to wish it all possible success. Organization of some kind we must have and will despite our predilections. It is a reflection on our ability for team work that we are without some form of national organization.

WORKING BY CORRESPONDENCE

A constitution was drawn to meet the apparent needs. The mechanics of this was nearly as difficult as the phrasing of the preamble, which was, of course, to be a general statement of objectives. This involved all the positions which had emerged during the discussions of a possible name. There were those who wished to call it some kind of Single Tax organizations; there were those who felt that this name was misleading and did not truly represent what Henry George and his followers stood for; there were those who wished to have associated with the name of the organization the distinguished name of the founder of the movement; others felt that to do this was to inherit all the errors which have been so assiduously

sown by our enemies and to be cursed by the mistakes of the past; there were those who wanted formal education and nothing else, while some thought that the public could be influenced in other ways and that we needed a re-phrasing of the problem and a re-interpretation of the solution in the light of present day apperceptions and modes of expression.

AN EMERGING UNITY OF PURPOSE

It surely does not take much penetration to perceive the unity of purpose which is here and to discover that the divergence is as to a *modus operandi*. How to bring all this together in a harmonious statement was not a matter of weeks but of months. Finally the statement of Henry George himself was selected. He had epitomized the movement as follows:

We assert as our fundamental principle the self-evident truth enunciated in the Declaration of American Independence, that all men are created and are endowed by their Creator with certain inalienable rights. We hold that all men are equally entitled to the use and enjoyment of what God has created and of what is gained by the general growth and improvement of the community of which they are a part.

Therefore, no one shall be permitted to hold natural opportunities without a fair return to all for any special privilege thus accorded to him, and that that value which the growth and improvement of the community attaches to the land should be taken for the use of the community; that each is entitled to all that his labor produces; therefore no tax should be levied on the products of labor.

To these words of Henry George were added simple operative words of organization and we had what was an acceptable preamble to the proposed constitution for the new organization.

WHAT SORT OF PROGRAMME DO WE NEED?

With this matter as definitely settled as was possible by correspondence with members of a scattered committee, the next step was to set up a tentative programme, to be the basis of discussion and possible adoption. This, too, involved some divergence of opinion and to bring some sort of form out of this chaos was no mean task. There were those who felt that group organization based on territorial cohesions should be set up; others felt that the only way by which any coordination might be achieved was to adopt a programme in one locality and challenge those who gave assent to our ideals to join in one big effort which gave promise of possible success; there were others who thought that the programme should be sponsored on the field, as it were, and that this organization should confine itself to advice and guidance, while at the same time providing a medium through which givers could donate, knowing that their money was going into a well planned and supervised enterprise with some possibility of success; quite a number felt that political action was highly undesirable and just as many felt that political action was the best way to have a wide discussion of our

principles and, in fact, the only way by which it could finally be fruitful; some believed that education was all that was needed and that out of this would come correct political choices.

Reflection will reveal that there is not as much divergence of opinion here as would appear on the surface. Out of this exchange of ideas came the conviction that every element could have a part in a truly eclectic programme and that in these ideals we had a programme rather than a series of incompatible principles which would not mix. But where to start—that was a question!

It was resolved that these matters should be gotten together in such shape that a committee meeting could be held, for to accomplish much by correspondence is tediously slow and unsatisfactory.

A set of standards was worked out by which it was proposed to measure every geographical locality as a possible scene of action and every plan as a means of accomplishing the desired ends.

THE DETROIT CONGRESS GAVE BROAD INSTRUCTIONS

Obviously the Congress which had appointed us did not wish to tie our hands, because no instructions were given which would restrict our choices. This is significant when we remember that campaigns were going on in two states and several others were projected. Evidently the Congress intended that these places should be considered, but not to the exclusion of other localities and certainly not to such an extent as to bind our judgment.

STANDARDS DISCUSSED AND ADOPTED

These standards had to be fundamental in the light of the circumstances of our appointment; they had to be broad in their implications because of the rapidity with which some conditions were changing and because of the wide expanse of territory which had to be considered; they had to be eclectic because of the various devotions to dissimilar methods of arriving at the same end. The following were finally adopted after many hours of careful study:

1. The place selected as the scene of operations must present both a manufacturing and an agricultural problem.

The reason is obvious. There have been highly successful experiments in the past which have not had any profound effect, largely because they were not broad enough in their application of the solution. The private appropriation of ground rent affects all productive human enterprises. These enterprises will all fall into these broad categories of manufacturing or agriculture. It is not enough to convince a few that the farmer would be better off with the public appropriation of ground rent so that he may enjoy all his individual production. The total of ground rent privately appropriated by agriculture is a constantly diminishing total. It is alluring to dream of a place which is in the raw, as it were. Henry George

has graphically described such a place in the most eloquent passage of his epoch making book, "Progress and Poverty." No such place exists today, the honeymoon has been had with the last of the virgin continents and the title deeds have been recorded. We must now deal with the problem where land is significant as an economic factor and where ground rents are privately appropriated in such vast amounts as to be the primary and efficient cause of poverty, crime, slums, wars and feverish preparation for wars.

2. The problems of the place selected must be as competitive with as much of the general interests of other places as possible.

Here, again, reflection will justify the adoption of such a standard of measurement. The real purposes were not comprehended by the accomplishment of our great and fundamental reform *in any one place*. We had to look to the whole world. There will be no rest for any of us so long as one country suffers under the injustice of the private appropriation of ground rent. This is the primary cause of poverty, crime, slums and wars.

It would follow, therefore, that if this committee were to do an efficient job it must consider the effect which success in one place would have elsewhere. The place where our success would have the earliest and most profound effect on other places would naturally have an initial advantage. If true that competition will force others to emulate any sane place which adopts our principles, we would be wise to choose a place where the effect on others would be as immediate and as widespread as possible.

3. The chosen place should, if possible, have no preponderant concentration of population in one locality.

No matter how much we may decry it, wherever there is a concentration of population there has arisen a political machine. This machine has always been notoriously difficult to defeat while at the same time being susceptible to influence. That these machines thrive on the apathy of the so-called "good citizens" makes little difference when we come to evaluate the possibility of successful action. We may be able to enlist a machine on our side, but to choose David-like to battle one of these Goliaths of politics would be short-sighted indeed. It is not possible to get away from them entirely but we can set our battle lines where they have the minimum of strength and experience. When it is remembered that we have no political affiliations and that we will not have such, it will be seen how important this decision is.

4. The place chosen should be one where the total population is not so large as to involve a tremendous expense in educating them in the economic principles which we advocate.

To state this proposition, because of its patency, is to get assent. Our movement has spent millions in the past and it will spend more in the future. Yet, as we have no immediate tangible reward to offer, no special privilege to dispense, our financial resources are not inexhaustible.

Those who will sacrifice to make possible such apparently abstract principles as economic justice are in the minority. Fewer still are willing to make these sacrifices when the personal sacrifice is as vicarious as it must be when the effort is made in another place. This is much the same as the question of suffering in war. Those who go into the battle lines have the nervous stimulation of combat while those who stay at home have the debilitation of anxious waiting.

The enemy is organized and capable of larger organization. It is not lightly to be assumed that they will sleep on the job. They are alive to the situation and fighting for the life of the system by which they become, under the law, the beneficiaries of the toil of others. We need not hope for them to bring about this reform any more than we can safely calculate that institutions of learning which they control will early take over our educational job for this economic truth. We see this well illustrated in the campaign in California. From every state in this union they received the sinews of war with which to defeat us. They will fight just as implacably against the thin edge of the wedge as they will against the wedge itself.

There are private appropriations of ground rent in every modern community. We cannot get away from them under the present system, but we do not need to undertake to educate all the people in a vast concentration of population. The task is too expensive. The financial resources available would not educate a precinct majority in some of our great centres. It is not enough that we have millions of supporters. When these are scattered over the whole globe they are ineffective. We must get a majority in one place, domiciled, registered, voting voters who are cognizant of their own best interests.

A COMMITTEE MEETING HELD IN NEW YORK

When these matters had been thoroughly discussed by correspondence a meeting was called for action. This was held in New York so that we might have the inspiration of the Henry George School of Social Science which was having a great graduation at that time. New York also suited a majority of those who could attend this meeting. Those who could not be present in person were represented by previous indication of their attitudes on the subjects to be discussed and acted on.

A GOOD NAME IS MORE DESIRABLE THAN GREAT RICHES!

By what name shall this organization be known? The problems incident to this choice have been discussed earlier in this paper. After careful consideration the name "Tax Relief Association" was unanimously chosen.

This name, at first not at all attractive to me, grows on one with contemplation. There is widespread popular demand for tax relief. It is being sought in many ways but *only one will finally bring it*. There are those in our

movement who believe that the collection of ground rent for public purposes is no tax at all, that we are more truly no-taxers than Single Taxers; others believe that nature has provided this fund of ground rent from which to provide the revenues by which governments should be supported and that this is nature's method; but *all agree that we need tax relief today!* The burdens which crush us and the problems which grow out of this wrong are so ominous as to threaten us with Fascism, Nazism or Communism, if we do not correct the situation while there is yet time. Is there any other way by which this can be done than by the way we propose? It would seem not. Tax relief is possible. Economic justice is possible. They are possible to the degree that we can persuade people to make the principles for which we stand operative in governments.

A CONSTITUTION ADOPTED

The preamble having been agreed on previous to the meeting, the question of a constitution did not involve much discussion. We had before us splendid suggestions from Honorable Abe Waldauer of Memphis, Tennessee, and from F. C. Leubuscher of New York City. With these we were able to adopt a thorough businesslike document under which we can operate with the *maximum of local autonomy* and the *minium of central mechanism*.

THE PROGRAMME TO BE FOLLOWED

1. To the limit of the willingness of people to cooperate there is to be concentration of effort in one place. Michigan has been chosen as the scene of the experiment. In the judgment of a unanimous meeting, since ratified by the Toronto Congress with only two dissenting votes, this state most nearly, as measured by the standards previously adopted, approximates the ideal.

2. There is to be education. This is not a political organization, it is educational, but it is not hamstrung by a charter so that it cannot accomplish some education through timely and well planned political proposals. It was unanimously agreed that we should be kept free from involvements in personalities, political issues, political parties and their campaigns. We are to educate the people and, when their choice is to be made, we offer an economic campaign.

The methods of education are to be eclectic; they are to be coordinated to the end of action. We propose to use many methods the value of which has been demonstrated. In salesmanship, for instance, the mind of the prospect is influenced to action, but this is seldom done through a detailed exposition of the technical principle involved in the product. When one buys a refrigerator a radio or an automobile, one does not expect a learned dissertation on the principles of refrigeration, of the empirical or of dynamics. The skillful salesman will stimulate the desire to possess by showing *what his product will do in the way of satisfying our needs and desires*.

THE PUBLIC PRESS AS A MEDIUM

We propose to use skillful advertising methods which will create and stimulate the desire to know the solution of the problems produced by the private appropriation of ground rent. Every advertisement will call for action within the power of the reader, namely, to make a simple enquiry of us. It is surely not necessary to show how business uses this method. We see it on every page of our newspapers and magazines, we read it on every billboard and it comes to us over our radio.

WHAT WILL BE DONE WITH ENQUIRIES

When the enquiry comes in answer to these advertisements, we propose to meet it in at least four ways. We will send a pamphlet based on the principles of Henry George, in which we will demonstrate, by simple text matter and cartoon, *how these principles would work for the benefit of the enquirer*. But we will not stop there. Some people will want more than this and so we propose to send with every pamphlet the first lesson of the correspondence course as offered by the Henry George School. Should the enquirer be stimulated to take the course, nothing but good can come of it. But that is not all. We will list these enquiries as to localities and, if sufficient come from one place, we will make every effort to bring these enquirers together, either in a formal class or at least as a meeting. We will promote classes and forums. Here is where leaders are trained, here every worker is given a job to do. Such a programme carried on over a period of time and expanded or modified as the exigencies of the occasion dictate, offers a hope of success and marks one of the essential differences between this programme and any other, which in the past, has been adopted by the movement.

IS THIS THE WHOLE PROGRAMME OF THE TAX RELIEF ASSOCIATION

The programme does not exhaust itself with that which has been stated, for it is primarily the initial application of it to Michigan. No group is prescient enough to know the future. We will not rigidify our mechanism so that the entrance of a new idea is inhibited. We will constantly seek to improve the technique and to widen the service which the organization offers the whole movement.

The idea of local groups based on territorial cohesions will be developed. Michigan is just the first of these. We hope to set one up for every locality where the unit of action is satisfactory. Out of the success of the initial concentration must come the impulse by which this is carried to every locality. The experience will be theirs.

It has been claimed that literally millions subscribe to the principles of Henry George. If that is so, who knows where these are to be found? They are not known specifically. It is our purpose to seek them out and, if possible, set them to work for the cause. To date we have managed

to gather a list of approximately ten thousand names and addresses of those who are supposed to belong in our group. This in itself is an accomplishment of which we might be proud, but humility is produced by the difficulties we have in eliciting any response from them. *To get their names and addresses is not the end—we must set them to work and revive their devotions to the cause.*

We are attacking the problem of national representation by contacting other groups which are active in various aspects of tax reform. There are nearly six hundred such organizations. These are sincere groups and, if we can inject into them some of our devotion to sound economics and share with them our light, we will do valuable service to them and to our cause. We dare not be isolationists. We must cooperate, for in these groups we have prepared ground for our sowing.

Misrepresentations of our principles can be corrected by a national group. We have already embarked on some such enterprises. To speak of them ahead of time is often to warn the enemy but two examples will indicate what is intended. A Manufacturing Association of State A was induced to attack a proposition in our direction which had been made in that state. They sent copies of this bulletin to manufacturers in other states, presumably to get funds with which to fight us. One of these came to our attention and over the name of a prominent Illinois manufacturer, we replied to this bulletin with such effect that it was published in this state by the manufacturers themselves. How this embarrassed the enemies of truth is not hard to imagine.

It has come to our attention that in many libraries the information on our principles are catalogued under the key heading of communism. This matter we hope to correct.

Some day our movement will have to consider a "community chest" method of financial effort. We cannot go on to success along the road which we have traveled. Someday we will have to give consideration to budgets and efforts so that overlapping may be eliminated and givers may have a sense of security in giving.

THE ECONOMICS OF ORGANIZATION

The economic principle of organization was stated by Henry George when he enunciated the truth that two working together do produce more than twice as much as one working singly. The great outstanding difference between Henry George and most other economists is that he organized his principles. *Error can subsist and grow where chaos reigns—organization is the guardian of truth.*

ACTION FOLLOWS THOUGHT—RIGHT ACTION FOLLOWS RIGHT THOUGHT

This is an invitation to you, backed by the necessities of our times and endorsed by the Toronto Congress.

Join with us in declaring yourself. With such unity we can obtain newspaper space, radio time and the attention of legislatures—without this unity we are looked upon as “nuts,” “visionaries,” “crack-pots,” and educationally and in libraries listed as “Communists.”

The dues of the organization are set at a minimum of \$1.00. This is minimum support for a national organization for action. With it we can be of service in developing local enterprises, with it we can take our rightful place in the councils of the nations, with it we can fight through to success. The movement needs you, your dues, your knowledge of others who are interested. After fifty years of right thinking let's take right action now!

How to Interest Business Men

FORTY years experience in activity advocating the principles propounded by the immortal Henry George has convinced me that we will never succeed in getting these principles adopted until we learn to interest and convince leaders in business, professions, education and politics.

To do this we must first realize that such people are generally in comfortable circumstances, satisfied with things as they are, inherently cautious and not inclined to approve any material change—especially such a far-reaching and revolutionary programme as that proposed by Henry George.

We must also realize that most influential persons are likely to own some real estate, securities of corporations or insurance policies, and to know that such institutions own real estate. Therefore, they are practically certain to carefully consider what effect any such change in taxing methods would have on their personal interests.

Moreover, as cautious people are usually unwilling to trust their own judgment on such complex subjects as taxation and economics, they are certain to consult their bankers, lawyers or officers of the Chamber of Commerce—who, in turn, know little or nothing about such subjects.

Consequently, we should thoroughly understand our subject, carefully prepare our selling talk and prospectus, make it sufficiently simple, attractive and convincing to appeal to cautious and practical minds, then work harmoniously, diligently and intelligently to interest and convince a few influential people in one state which offers the most promising opportunity.

For the foregoing reasons we must carefully avoid suggesting complex and controversial subjects such as “breaking up land monopoly,” making land cheaper, opening up land for greater production, etc., because most business men believe that there is now entirely too much land in use, and so much “over-production” that it cannot be sold or consumed. Also because it is absolutely impossible, as well as unnecessary, to make any person understand such “far-fetched” theories unless and until he clearly comprehends the principles of political economy.

In my opinion we must present our points and programme in a way that will appeal to the mind of the man that owns land, and believes that it is just as legitimate as owning an automobile or house. And we should remember that he has probably bought that land—under the laws of the land—and, therefore, believes that his action is beyond criticism or complaint. For this reason we must approach such men in another way and, at the proper time, proceed to show them that speculating in land injures and menaces their business, their property and even their personal security.

I have learned by experience that this can be done by first pointing out that our present taxing methods are not only a burden upon all business, but they greatly increase the first cost and carrying charges of homes and apartments and thus seriously impair the buying power of all the people—especially those of small and uncertain incomes.

It is also effective to show that the cost of building sites and the heavy taxes imposed upon materials, personal property and buildings greatly retard—and often prevent—the construction of homes, business structures and other improvements. And that this, of course, creates unemployment and injures all business.

Strange as it may seem I have found many successful business men who will admit they have never thought of these points before, nor realized their importance and direct influence on all business.

After carefully planting these thoughts in the mind of a business man he is usually amenable to reason and ready to consider a practical programme to correct such conditions. He is also already and anxious to assert that there is only one way to find relief from taxation and adverse business conditions, and that is to elect honest and capable men to public office and drastically reduce the cost of government.

It is usually advisable to agree that it certainly would be helpful if such things could be done; also that there are many good and influential leagues devoting their time and money to accomplish these purposes—but there are many obstacles to be considered. In fact it is difficult, if not impossible, to make any substantial reduction in governmental expenditures until the huge public debt, the vast unemployment, poverty and crime, and the preparation for national defense have been considerably reduced.

Moreover, it should be realized that even the most efficient and honest public officials cannot succeed in improving such intolerable conditions, or materially reducing the burden of taxation, charities and debts, while unscientific taxing methods are constantly creating conditions that destroy buying power and business and make government expensive.

I believe it is necessary to make business men realize these facts before it is possible to arouse their interest in any change in taxing methods, because if they be-