

that business property would contribute more than residence locations. So much may be granted, and the proposal offers a sort of compensation for "decrement," tax rates being reduced on property that depreciates.

The author of the proposal makes extraordinary claims for it, however. He expects that the graded tax rate will "retain present values," "no land would be held for a rise," "speculation in land values would cease." These views are not likely to be widely endorsed. A graded land value tax which has such narrow limits as from \$1.40 to \$2.00 can only have narrow effects. For instance, if in 1917 a plot came in the \$500 a foot front class it would be taxed at \$1.60, and if, at the next assessment period, say, 1920, its value had so risen that it would, except for the change in tax rate, come into the \$2000 a front foot class, it is plainly apparent that a difference of 10 cents in the tax rate could not bring the value down to \$500 a front foot. Within certain limits, especially where values did not change materially, the graded tax would be a check on land speculation. This is all that can be said of it. In cities it is not an uncommon thing for lots to become worth within five years five times their original value. No graded tax rate could prevent increases of selling value in such cases.

It was proposed by Mr. Zangerle, too, that his graded tax rate should do away with the necessity of taxes on buildings and personalty. It may be considered extremely doubtful if even a uniform tax rate of \$2 on the \$100, applied to location values assessed at their full value, would furnish sufficient revenue to the average United States municipality. What are needed in our cities are power and plans for abolishing taxes upon buildings and personalty, raising assessed values carefully to a full appraisal, revisable yearly, and the lifting of tax rates to five per cent. as rapidly as it may be accomplished. Theoretically, a tax rate of 5 per cent., interest being figured also at 5 per cent., would appropriate one half of land rental value for municipal purposes. No less than this should be sought; no less than this would much deter speculative withholding of land from use or speculative inadequate use of valuable locations. —G. W.

ORGANIZING A NATIONAL SINGLE TAX LEAGUE

By action of the Single Tax Conference at Niagara in August, 1916, the Joseph Fels Fund Commission passed out of existence at the close of the year. In changing the form of organization the Conference instructed that the members of the old Joseph Fels Fund Commission should constitute a provisional committee to devise ways and means for the organization of a National Association of Single Taxers, organized, officered and maintained on a democratic basis.

Since the close of the Niagara Conference, Mr. Daniel Kiefer, with the assistance and advice of members of the Provisional Committee and others, has been circulating among the Single Taxers of the country questionnaires to determine the amount of interest in a national organization displayed by Single Taxers as a whole, and to determine the form of organization proposed and desired by the majority of those interested.

Mr. Kiefer's next step was to call a Conference of the Provisional Committee and all Single Taxers interested in the new organization who could attend. This Conference met on January 3-4 in New York City, at the new headquarters of the Joseph Fels International Commission. Mrs. Alice Thacher Post presided at the Conference. Among those who attended at one or both days of the session were: Dr. Elizabeth Bowen, Stanley Bowmar, Henry P. Boynton, John S. Codman, E. Yancey Cohen, Stoughton Cooley, George Creel, Otto Cullman, Gustie Cullman, Samuel Danziger, R. F. Devine, Prof. J. H. Dillard, Benjamin Doblin, Lawrence Dunham, A. B. duPont, Mary Fels, Maurice Fels, John Filmer, Bolton Hall, Amy Mali Hicks, Frederic C. Howe, Dr. Mary D. Hussey, Charles H. Ingersoll, Daniel Kiefer, Robert C. Macauley, L. O. Macdaniel, C. H. Mann, Jane Marcellus, Joseph Dana Miller, A. J. Moxham, George Foster Peabody, A. C. Pleydell, Alice Thacher Post, James A. Robinson, Charles T. Root, William Ryan, Alex. Y. Scott, Mrs. Alex. Y. Scott, Cornelius D. Scully, S. W. Simpson, Dr. J. W. Slaughter, Lincoln

Steffens, Frank Stephens, Harry Weinberger, George White, and Harry H. Willock.

Mr. Henry P. Boynton, of Cleveland, opened the Conference with a presentation of three plans of organization embodying the various suggestions that had been made. In the three different plans submitted provision was made for a membership at large to be organized on a democratic basis, but the plans differed in the matter of administration. One provided for a one-man directorate, with full power and full responsibility, the officer occupying the position of director to be elected by the membership at large. The second plan provided for a council, or proxy board, with a chairman elected by the council at its head. Members of the proxy board would be chosen by vote as the proxy of 200 or more members of the organization, and the voting strength of each member in the council would be in proportion to the number of proxies he held. The third plan was for local organizations by cities and States, federated into a national organization with national officers.

In the discussion of the plans offered, and of the whole matter of the form of organization, each member of the Conference was called on for an expression of opinion. The concensus of opinion was strongly in favor of a small governing body, subject to the control of the membership, and the proxy board plan was most favorably received.

At the close of the first session a committee consisting of Mr. Frank Stephens, chairman; Mr. Henry P. Boynton and Mr. Harry H. Willock, with Mr. Daniel Kiefer as advisor, was appointed to draw up a plan for the immediate organization of a national Single Tax body.

This committee in its report presented the following constitution as the basis for organization. The constitution was adopted as submitted.

(1) The name of this organization shall be the National Single Tax League of the United States.

(2) Its object shall be the furtherance of Single Tax.

(3) Its membership shall be those who enroll.

(4) There shall be a national committee,

consisting of members receiving the votes of two hundred or more members of the League. Such votes shall be in the form of continuous, assignable, transferable proxies.

(5) The national committee shall elect a national Chairman, each committeeman voting the number of proxies he holds.

(6) The national Chairman shall have full executive power, shall chose his own advisors and hold office until his successor is elected.

(7) The national committee shall have the power of initiative and referendum on the motion of any national committeeman, and each national committeeman shall vote the number of proxies held by him

(8) This constitution may be amended by the action of the national committee.

A resolution was then unanimously adopted authorizing Daniel Kiefer to act as Chairman pending the election of a national committee and to appoint a body of advisors to assist him in promoting the work of national organization.

As a nucleus of organization it was agreed that all who have contributed to the 1917 fund, through the solicitation of the Provisional Committee, should be enrolled as members of the national organization, as should also all persons attending the Conference. A plan was outlined by which all the Single Taxers in the country so far as they can be reached, through the Fels Fund list and otherwise, shall be communicated with, informed of the plan of organization and the constitution adopted by the Conference, and urged to enroll as members of the National League. The matter of calling a national Conference was referred to the Chairman and his advisory committee.

Mr. Kiefer was authorized to continue the publication of the *Bulletin* as a publicity medium for the new organization until the National League be perfected and able to determine the question of an organ.

Further financing and administrative methods have been left in the hands of Chairman Kiefer and his advisory committee. Machinery is well under way to perfect plans for a national organization embracing as nearly as possible all the advocates of the Single Tax in the United States.—ESTELLE M. STEWART.