

Atlantic City Conference Number

The
SINGLE TAX REVIEW

A BI-MONTHLY RECORD OF THE PROGRESS OF SINGLE
TAX AND TAX REFORM THROUGHOUT THE WORLD

THIS NUMBER CONTAINS

**The Atlantic City Conference from Two
Points of View; Report from the Officers
of The Great Adventure; Report by the
Editor; The California Situation, by
Anna George de Mille; The Single Tax
in a Nutshell, by Beniamin F. Linds
(concluded); Bi-monthly News Letter;
Correspondence; Book Reviews.**

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SINGLE TAX REVIEW

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One of the leading spirits of the movement in Great Britain. Contributes an important article to the forthcoming Single Tax Year Book (Quinquennial)

THE SINGLE TAX REVIEW

A Record of the Progress of Single Tax and Tax Reform
Throughout the World

SINGLE TAX IN A NUT SHELL

(For the Review)

By **BENJ. F. LINDAS**

(Concluded)

This reform would work injustice to nobody. The old homestead, with its sacred memory of the joys of childhood, would still descend from father to son. The well-tilled farm would still pass from father to children. There would be no destruction of title-deeds. The land that you now use would still be yours. There would be no difficulty in putting this reform into practice, for the machinery for the collection of this tax is already in existence. There would be no difficulty in discovering what the amount of the tax should be, the natural exchange between individuals would fix the price just as now. In the valuation of real property, there is no more certain value than the value of the land. Single Tax would not take from a single person what is actually due to him by reason of the labor of his hand and brain. It would take only that value which the activities of the community have made possible; a value which has arisen because of the community, and a value which is just about equal, all things considered, to what the community actually needs to pay the expenses of its government.

Single Tax, however, has positive as well as negative virtues. It would make impossible the private exploitation of those who labor. It would carry out this dictate of nature—that nature gives only to labor, and that the exertion of labor in production is the only title to exclusive possession. It would bring into use two-thirds of the surface of the earth now unused. It would make impossible the concentration of natural resources into the hands of private individuals. Even vast aggregations of capital, with millions of capital to back them up, could not long withstand a tax that assessed them

on their unused resources the same as the used, and that would tax the moisture out of their numerous water-logged corporations. They could not long withstand a tax that would bring into the public treasury all above a just return on the amount invested in actual capital. It would stop the concentration of land into the hands of a few owners. It would kill speculation in vacant land and the withholding of necessary city land from use. It may be true that as many lose as gain by speculation in land, yet it is the prospect of some gain from the gamble that is as strong an incentive for the withholding of land from use as if everyone could gain.

That Single Tax is not based on false logic, is apparent from the manner in which its philosophy is influencing the guiding spirits of the nations of the world. It is Single Tax teaching that formed the basis for the now famous Lloyd George Budget. It is the principle of Single Tax that underlies the reforms, both in city and nation, of the land laws of Germany. It is Single Tax that is gradually being introduced into the laws governing the water-power and irrigation projects of our own country, and the laws that are proposed to govern the distribution of the remaining public lands of the United States. It is the philosophy of the Single Tax that is prominent in the reconstruction policies of Mexico, and is, in fact, a principle of government that will soon color the policies of every progressive nation in the world. In a modified form it is already in use in Australia, New Zealand, and the cities and provinces of Western Canada, and according to *El Impuesto Unico*, of Argentina, it is sweeping across South America like a prairie fire.

Single Tax is a reform in which every one can join who believes in assisting his fellow-man, without any compromise of his individual views. Those who believe that the proper method for the salvation of the human race is by the teaching of morality, can yet give their assistance to Single Tax, for with men free, and opportunities for advancement open, there will be a richer and more fruitful field in which to sow the seed of their teaching. Those who believe in money reform, tariff reform, prohibition, or any other of the hundreds of ephemeral palliatives of the world of politics, can lend their support to their favorite measures, and yet assist in the establishment of Single Tax, confident of the fact that in a nation of actual freemen, alert, industrious, and enjoying the bounty provided for them by nature, they will find individuals better able to weigh and judge such questions on their merits.

The Socialists, too, can be Single Taxers, they can still cling to the theories that are dear to them, yet they cannot help but see that in a country based on Single Tax, with a fund at its disposal that such a system would provide, with people in a position to judge public affairs calmly, with the foundations of dangerous monopoly destroyed—that in a country of this kind they would have a better chance to secure the enactment of that part of their reform that is based upon logic and the wiser judgment of their fellow-men.

Single Tax, therefore, seems to me to be the basic reform of all; the shattering of the fetters of tradition; the destruction of every obstacle that stands between man and the earth upon which he must live; the release of the inert and unused forces of human labor; the death-knell of unnatural speculation, and, for the first time in the history of the world, the entering wedge of the irresistible power of actual freedom.

* * * * *

We have now covered as carefully as space would permit, and in a general way, many reforms, in addition to Single Tax, that have been suggested as a cure for the internal and external evils that menace the future of this and other nations of the world.

We have now reached a point where we should try to gather together the scattered threads of all the arguments, and, allowing for differences of opinions as to minor details, to see whether we can discover some common belief interwoven with all the ideas of the many conflicting schools of social reform, that might be called a fundamental theory of human progress.

In other words, what are the ideal conditions under which men will reach the greatest heights, mental, moral and physical, and under which States and nations will attain the greatest prosperity and be in a position to promote the happiness of those of whom they are composed? This great earth of ours is the grave of nations and civilizations as well as the final resting place of individuals. Why is it that after a few lengthy strides, a few mighty efforts, great and powerful nations sink into oblivion, spent and exhausted?

In spite of all the checks, however, civilization and human morals have slowly but surely advanced to higher goals. What is it that has caused this advance? What is it that has offered the greatest barrier to its continued advance? When we can answer these questions we will be reaching the real fundamental causes of human progress.

There is one prevalent theory in regard to human progress that will first have to be considered, and that is the theory that all individuals and all society are the result of evolutionary laws*, that strife in some form or other resulting in the survival of the fittest is the form of all human progress; that the lion with the greatest valor, the insects covered by nature with the best means for

*Of course what Mr. Lindas refers to is the use made of the evolutionary philosophy as applied to the animal world to justify conditions in which social injustice is minimized. A likeness is sought to be established between brute struggle for survival and the law of economic competition in society by those whose knowledge of Darwin is purely second-hand. This doctrinal perversion that clear-eyed seer and philosopher of evolution would have been the first to reject. In a similar way, certain German writers, defenders of the abhorrent doctrine of Teuton world domination, have sought to borrow support from the writings of Charles Darwin. In neither case can the testimony of this great thinker be legitimately cited.

—EDITOR SINGLE TAX REVIEW.

secreting themselves from their enemies, the birds with the brightest plumage, the reptiles with the deadliest stings, are the ones to survive. This, they say, is the correct theory of human progress, and that it holds true in human society as well as in the animal world; that the human beings fittest to survive remain to carry on the torch of civilization, and that the weaklings succumb. Reforms, human sympathy, forms of government, are considered as useless in combating this inexorable law. Governments themselves are looked upon as being merely the results of the working of the same law.

This, however, cannot be the correct theory. Every fact of civilized life disproves it. If this theory is correct, from the standpoint of biology only, there has been no human progress. But as a matter of fact we have civilization; we have human beings constantly developing their higher qualities; we have a gradual growing away from the bitterness of the animal struggle; we have an increase in all those things that go to make up a higher art of living; we do not destroy the physically and morally weak, but give them every means to recover the faculties they lack. Thus we see that civilization has advanced regardless of the fact that from the standpoint of these exaggerations of the evolutionary philosophy there could have been no advance.

The men of today, the educated, cultured, civilized men, cannot compare physically with the mighty warriors who followed Alexander on his conquests, or who clashed in the "lists" weighted with armor that a modern man can hardly lift; yet our civilization is higher and better for most of us. We have no men in these days whom we can match with the intellectual giants of thousands of years ago: the old Prophets, the gifted Homer, Aristotle, Euripides, Socrates, Plato, and a host of others, yet, bad as things are, there has been great individual and social progress. The intellectual progress that has been made we cannot attribute to the blind workings of evolutionary laws.

Let us consider the material side. In the field of labor and of purely mechanical achievement, what has been the greatest element in the wonderful increase of human productiveness? It has been the co-operation of labor. It has been the fact that millions of human beings, working together, have been able by their joint efforts to become more productive than they ever could have become by working alone. The strongest man, the man of the greatest skill, could, of himself, perform but a very limited amount of physical or mental work of an effective kind. But let him once properly associate with his fellows, and he can progress along these lines in a manner utterly beyond his reach when more isolated.

It is by means of co-operation, therefore, that human progress is maintained. The physical powers are to be used for non-progressive purposes—the furnishing of the necessities of existence; the mental powers being the "motor of progress," as Henry George calls it, and the mind the instrument by which the human race extends its knowledge, and gathers this knowledge

together to hand to those who are to follow, and who are to use these accumulations of the mental efforts of their predecessors as stepping stones to higher and better things.

Says Henry George: "Now, as in a separated state, the whole powers of man are required to maintain existence, and mental power is set free for higher uses only by the association of men in communities, which permits the division of labor and all the economies which come with the co-operation of increased members. Association is the first essential of progress. Improvement becomes possible as men come together in peaceful association, and the wider and the closer the association, the greater the possibilities of improvement, and the wasteful expenditure of mental power in conflict becomes greater or less, as the moral law which accords to each an equality of rights is ignored or is recognized. Equality or justice is the second essential of progress. Thus association in equality is the law of progress. Association frees mental power for expenditure in improvement, and equality, or justice or freedom, for the terms signify the same thing, the recognition of the moral law—prevents the dissipation of this power in fruitless struggles."

This law of human progress is recognized by all reformers, whether moral reformers, anarchists, Single Taxers or Socialists. They all agree that co-operation is the method by which the human race can make real, worth-while advances. Also, they all agree that any conditions of human affairs that keep men struggling for a mere animal existence, are in direct opposition to this law of human progress, which, to be effective, must have freedom of the mind for higher things. They differ as to the cause of these conditions that militate against the freeing of the individual from the thrall of repressive circumstance, and they differ as to the necessary steps that must be taken to secure for him this necessary mental freedom.

I believe in the Single Tax as the method by which we can secure the proper co-operation of society, because I think the freedom of the land is the first step towards the removal of the obstacles that prevent the freer association of the people, and the first step necessary to free man from the burden of poverty that turns all his mental energies into a mere struggle for existence.

I cannot see how any reform can succeed that permits to individuals unrestrained control over the soil of the earth. To permit this unrestrained privilege is to give to private individuals control over the lives of those who live upon the soil, and means slavery in some form or other. Slavery in any form means that we have no co-operation in freedom and justice.

I believe Single Tax is in accordance with the law of human progress because it is a complete reform and one that would render all other reforms easy or unnecessary. The shrewdest and most unscrupulous representative of "big business" could not long maintain a hold over the people if the resources of the earth were once opened to their use.

I believe in Single Tax as a real aid in human progress because it strikes at the root of all the social evils. The tenure of land has been the root of all the social evils. The tenure of land has been the root cause of nearly every great disaster that has interrupted the progress of the human race. The rights of property that arise with reference to things of human production are transferred to land. While population is scarce, this condition of affairs is not understood in its true significance, but as population becomes dense and rent arises, the producer is in this way gradually stripped of the greater part of all that he produces. The only title to absolute ownership of anything is the act of production, and no one produced the land.

Examine the history of any of the old nations that are dead and gone and you will find the people divided into an aristocracy based on ownership or control of the soil, and an unruly mob deprived of their birthright, actual or nominal slaves, gradually spreading dissatisfaction and sedition, until the witches' cauldron of human resentment overflows, and buries under its fiery deluge the very ones whose disregard for the rights of man had kindled the flame.

It was the cornering of the natural resources that like a cancer ate the vitals of the mighty Roman Empire. It has been land monopoly that turned the fair Emerald Isle into a desolate nation of starving people. It is the deprivation of the people of England and Scotland of the common land of their own nation that has stunted and dwarfed the sturdy English yeomen who were at one time the admiration of the world. It is the land question that furnishes the chief resistance and that bolsters up the edifice of every monopoly. It is the one, ever present question, that like Banquo's ghost, will not down.

It is for these reasons that I look upon Single Tax as the one simple, feasible means of securing the actual co-operation of the producers of the country and for blazing the way for greater human progress than we have ever dreamed.

"The law of human progress, what it is but the moral law? Just as social adjustment promotes justice, just as they acknowledge the equality of right between man and man, just as they insure to each the perfect liberty which is bounded only by the equal liberty of every other, must civilization advance. Just as they fail in this must civilization come to a halt or recede. Political economy or social science cannot teach any lessons that are not embraced in the simple truths that were taught to poor fisherman and Jewish peasants by One who eighteen hundred years ago was crucified—the simple truths which, beneath the warpings of selfishness and distortion of superstition seem to underlie every religion that has ever striven to formulate the spiritual yearnings of man."

* * * * *

We have now discussed Single Tax as a philosophy of life, as a means of social reform, as a method for bringing the daily activities of the community

in accordance with the natural laws of economics—in other words, Single Tax unlimited.

We have now to discuss Single Tax as a tax reform merely, as a method for securing the revenue for the expenses of the community.

There are quite a number of people who believe in Single Tax as a fiscal measure, yet who hesitate to support it when it goes to the full extent of confiscating the entire rental value of the land.

Are the unlimited Single Taxers justified in supporting this preliminary measure? Will it tend to weaken their propaganda for the full and complete reform?

Let us try to discover now, whether Single Tax is an improvement over the usual methods resorted to by cities and states for the securing of their revenue.

The principle method today in the cities and states of the United States, for securing revenue, is the general property tax. This tax is a tax on personal property, tangible and intangible, a tax on business in the form of licenses and permits, a tax on "real estate," which includes land and the improvements on the land. In some places there is an inheritance tax, in some an income tax, in most places taxes designed to reach corporations and banks, by means of taxes on net earnings, bank deposits, on the number of passengers carried by street railways, etc. Let us consider these separately.

A tax on personal property is a tax that is not and cannot be enforced. It is ineffectual and absurd. You cannot reach the valuable personal property because it is intangible and easily hidden. You can reach the means of support of the worker and the stock of the small store-keeper—this personal property is visible and cannot be hidden. No one pays a personal property tax but the poor man or the honest man. It is an inducement to perjury. It is an interference with the personal rights of the individual. If rigorously enforced it checks production, for it adds to the cost of goods in the course of manufacture. It has been abolished in practically every country in the world except in this enlightened and progressive country of America.

Allied to the personal property tax in its injustice is the license or business tax. This is a tax assessed against a man for transacting business, for investing and spending his money, for attempting to be progressive, for performing a necessary public service. In the District of Columbia there are about one hundred business taxes, in other places even more. The business tax is a discrimination against the small struggling, business man. If you are a lawyer, a wealthy stock broker, or engaged in some lucrative office practice, you pay nothing, or little in proportion to your earnings; if you happen to be some insignificant merchant you pay to the full extent of the exactions or you go to jail or out of business.

That portion of the real estate tax that is assessed against the value of the

land is just and proper. It takes, of course, a part of the value that the community has made. That part of the tax, however, that falls on improvements, is in the same category as the personal property tax. Improvements are but personal property affixed to the land. Every objection that can be urged against personal property tax movable, can be urged against it when immovable. It cannot be, and is not justly enforced. The value of a poor man's dwelling is a matter of common knowledge and is assessed at full value, the value of a rich man's mansion cannot be ascertained without the most rigorous investigation, which is never undertaken, with the result that in almost every case the improvements of this kind are grossly underassessed. When this tax is enforced, like the personal property tax, it interferes with the production of the article taxed. It means less houses, and less work for the men engaged in the construction of houses. It means higher rents and a congested population. It means higher rents, because every tax on improvements, falling on all improvements, adds to the cost of the building and has to be paid for in a rent high enough to pay interest on the increased cost. It means less houses, for every increased burden on production means less production, and every burden removed from land, means less land available for use.

Single Tax on land values would secure the same amount of revenue, and escape all the objections that have been urged against the present system of taxation. This tax would be certain. Land is always visible, and the value of land is a matter of common knowledge. It would lessen the cost of the collection of the tax and the uncertainty that attends the collection of every other kind of tax. It would be just because it would simply compel every one to pay for the benefits he had received from the community instead of for the benefits he had rendered to the community by his industry and thrift. It would discourage land speculation, induce the construction of homes, lower rents, and cause cities to grow naturally and sanely. It would be an incentive to improvement, because every tax removed from industry would cheapen the products of that industry, and every tax placed on land would cheapen the cost of the land.

This is not all. Single Tax would mean great administrative reforms in the collection of taxes. A tax on land values being based on the benefits received, would have to be so adjusted that only the benefits would be taxed. Therefore, frequent assessments would have to be made so that sections of rising values could be made to bear the increased tax, and sections of falling value relieved of excessive tax.

A tax on land values being assessed against the actual values of the land would mean the doing away of such puzzling provisions as two-thirds assessment, three-quarter assessment, or any proportional assessment. It would mean that all deeds should state the full consideration, not only as an aid to the assessors in the ascertaining of

value, but as a necessary protection to the people who may wish to invest in the real property of a city or town. In addition, it would mean that enough assessors would have to be provided to properly canvass the city, and it would mean the abolition of such a farce as is now in existence in Washington, where three men, acting as one, are supposed to personally view and assess in one year 140,000 pieces of real estate. It would mean, that being a tax easily understood by the people, they would demand some means of knowing whether they were taxed the same as their neighbors, and would result in such improved methods as the publication of annual assessment sheets and land value maps.

In other words, it would mean the scientific collection of revenue, the end of discrimination and favoritism. It would mean the end of assessing vast tracts of land as agricultural land while it is being sold to unthinking residents at city prices.

This tax is not an experiment. The advantages claimed for it have actually resulted where it has been tried for any length of time.

The Board of Trade of Lethbridge, Canada, sends out this report:

“Lethbridge has adopted the Single Tax system. All revenue is obtained from taxation of land value only. This means that the workingman's home is not taxed, neither are business blocks or the residences of the wealthier people. The building and machinery of industries are exempted from taxation. In fact, business of all kinds is exempted, land values forming the sole basis of assessment.”

In Edmonton, the capital city of Alberta, the year following the adoption of Single Tax the value of building operations increased 300%. In Houston, Texas, under a partial application of the Single Tax system by Commissioner Pastoriza, a wave of prosperity followed that had never before been equalled.

It is not in the smaller cities only that Single Tax can be effectively used, for recently Sydney, New South Wales, with a population of 700,000, has adopted it.

There can be no harm, I think, in advocating Single Tax as a tax reform, where the time is not ripe for advocating the extreme measure. Single Tax advocacy of any kind will cause people to become more and more familiar with it; will arouse a curiosity as to just what it means; will make itself the source of discussion, will direct attention to the difference between property in land and property in things created by labor, and will cause an awakening of interest that is bound to react in favor of what Single Tax will ultimately stand for.

Single Tax limited will tend to remedy, somewhat at least, conditions in cities and towns. It will disclose the real opponents of the movement, and when these have once been smoked into the open, tax reform will have clearer

sailing. It will direct attention to the fact that their is such a thing as the community value of land. It will educate the people to the fact that congestion, city slums and unsanitary buildings and homes, are the results of land gambling, and when these facts once become clear, the agitation will never cease until more and more of the landowners' graft is absorbed by the people: until ground rent becomes the common property of all, and until every natural opportunity can be used but for one purpose, and that to supply the people with the necessaries of life, without waiting for the permission of any private individual, and without having to pay as toll the greater part of what labor has produced.

(*Finis*)

TAXATION OF PUBLIC SERVICE FRANCHISES — A VITAL PART OF SINGLE TAX.

(*For the Review*)

By **JAMES W. BUCKLIN**

In the Nov—Dec. number of *THE REVIEW*, vol. 16, page 341, under the title of "Taxing Public Utility Corporations," George White urges that such corporations should either not be taxed, or if "some kind of tax" is levied on them it should be "a tax upon gross receipts." He also says "any taxation of public utility companies must be considered as finally payable by patrons." I am informed that other prominent Single Taxers are in accord with his views.

So far as Single Tax authority goes, our national platform adopted in Chicago in 1893, Henry George's works, Thomas G. Shearman's "Natural Taxation," and most if not all other Single Tax authorities are in direct conflict with Mr. White's proposition. Let us however examine the subject itself and see if his position is tenable; but before considering other public utility taxes let us briefly consider the taxation of gross receipts.

Gross receipts of public service corporations come from both the wealth (tangible property), and from the land and franchises of the company, and even Mr. White admits that a tax on the tangible property is unjust. A tax on gross receipts is more unjust and indefensible than even the general property tax, because it would exempt all unused land and franchises from all tax. In fact there is no ethical basis whatever for a tax on gross receipts. Is there any ethical basis for any tax on public service corporations, and if so what is it?

The property of public service corporations consists of land, franchises and "tangible property." What is a public service franchise? It is a special right or privilege to use land as a highway. It is a landed right, and the income therefrom is rent, arising, increasing, decreasing and disappearing,

just like other land values, in accordance with the number and character of the people tributary to it. Clearly franchise value is not a value created by either labor or capital. Mr. White, in accord with other Single Taxers, declares in favor of exempting the tangible property of utility corporations from taxation, and even says "as regards the franchises of these corporations, a different line of thought is necessary." He even admits that franchise values arise "because of the special rights the utility corporations have to occupy, to some extent, the public highway." Franchise values are then simply land values, a capitalization of the unearned increment of public service utilities.

Now land value or rent is not a factor, normally, in the cost of products. The cost of an article springs naturally from wages and interest, although its price is largely affected by monopoly. A merchant paying \$5,000.00 per month rent, sells his goods for no more than does the small merchant paying but \$10.00 per month. Wheat from a farm worth \$200.00 per acre, sells in the same market for precisely the same as does wheat from land worth but \$20.00. So too the cost of electricity, gas, water, street car tickets, freight and passenger rates normally depend on the cost of production, not on the value of the franchise or land of the utility company. Municipal utility charges are not dependent upon the size of the city, although in some cities the franchise is worth millions of dollars, and in other cities but little or nothing. In fact one can generally ride much further for five cents in street cars with a franchise worth millions, than where it has only a nominal value.

If land and franchise values are not factors in the cost of operation, more clearly still taxation of such privileges is not such a factor. Where such values go into the public treasury instead of going into private pockets, the cost of operation is not thereby increased. It is a fundamental economic proposition that land value taxes are not added to rent and cannot be shifted to the consumer. The tax on utility franchises, like the tax on other land values, cannot be shifted, but reduces the value of the franchise so taxed and rests finally on the franchise owner. Mr. White is therefore clearly wrong when he says that franchise taxation "must be considered a cost of operation," also when he says that such taxation is payable by the patrons. The taxation of public service franchises then does not, of itself, increase the cost of operation, or the power of public service corporations to levy a larger tribute on the patron, but tends to lessen such cost and power.

What has obscured this plain fundamental principle even to some Single Taxers, is the fact that in some States utility rates are not fixed but are flexible, and can be increased or diminished by utility commissions. Such commissions, misled by the public service corporation or by a lack of correct economic ideas, sometimes attempt to add the taxes levied upon both the franchise and the tangible property to the cost of operation, as a basis for rates. The tangible property tax is correctly added, but not the franchise tax. If the rates were

based solely on the cost of operation, repairs, depreciation and interest on the tangible property, there would be no franchise value, and could be no tax thereon to add to the rates. It is solely because rates are not so based, and just to the extent (capitalized) that rates are above such base, that franchise values appear. Under the full Single Tax, neither the capitalized value of land or franchises would exist. Taxes on the franchise not being a part of the cost of operation, the effect of adding such taxes to such cost as a basis for rates, is simply to add the capitalized value of such taxes to the value of the franchise. Such added taxes are grossly unjust and a double hardship on the patrons when both such capitalized value and the taxes thereon are used to enhance such rates. Any capitalized value of such franchise is proof conclusive either that rates are unjustly high or that the tax on the franchise is too low. No franchise tax should therefore ever be added in as a basis for fixing rates, for the rates are already too high or there would be no franchise value to tax.

So much as to the question of right, but a question of method still remains. There are three possible ways in which franchise value may go to the public, its rightful owner. 1—Public Ownership; 2—Taxation of the Franchise; 3—Reduced Rates or Charges. The first method is the favorite Single Tax plan. The third was adopted in Cleveland when street railway fares were reduced to three cents. Tom Johnson however, secured this reduced rate as a step to public ownership. Under public ownership, rates are generally reduced on the theory that rates should just equal the cost of operation. Many Single Taxers even go to the extent of urging that all public service rates and charges should be abolished, and the public service operated free like an elevator in a sky-scraper. But if neither the first nor the third methods above mentioned are in operation, a franchise value will arise which should be taxed as heavily as possible, even to the extent of taking the entire water out of all stocks and bonds of such corporation.

In long years of hard fighting, I have generally found that the chief obstacle to public ownership of public service utilities, is the franchise value. The people feel that to buy back this unearned value, is harsh and unjust. The courts hold that the city must pay to its owner the value of the franchise whenever the city takes over the plant, and the amount recovered generally largely exceeds the franchise value, thus bonding the city to an extent which destroys a large part or all of the advantages of public ownership. A heavy franchise tax therefore tends strongly to both reduce rates and to encourage public ownership.

Any attempt to adopt any measure of Single Tax without a tax on public service franchises is seriously objectionable for many reasons.

(1.) A franchise tax is popular and tends to secure votes for Single Tax. According to the 13th Annual Report of the Inter-State Commerce Commission, the net operating revenues of a portion of the railways of the U. S. in the year

1916, exceeded their total operating expenses and all railway taxes, by more than a thousand million dollars. At twenty years purchase this would make the value of the railway property mentioned, over twenty thousand million dollars. The "World Almanac" gives the value invested in road and equipment at about seventeen thousand million dollars in 1914, and the par value of outstanding railway capital at over twenty thousand million dollars, so that the present railway value can be conservatively estimated at twenty thousand million dollars. "World Almanac" gives the value of telephone property at about one thousand million dollars. The enormous value of all the telegraph, telephone, electric light and power lines, of municipal and inter-urban street railways, wharfs, gas, water, subways and other municipal utility values, probably equal or exceed the value of the railways. This is much more than 20% of the total value of all property in the U. S. Shearman says that more than three-fourths of the whole market value of these stocks and bonds "consist of pure land values." Although accurate data is lacking, probably more than 20% of all land values in America are franchise values. How ridiculous then for the Single Taxer to go to the farmer or home owner and urge the Single Tax on him and his land, while the scores of thousands of millions of property value belonging to these great grinding corporations are to go scott free from ALL tax.

(2.) The strongest basis of Single Tax is its inherent justice. To unjustly exempt any class of property from taxation, is a discrimination which cannot be logically defended. The exemption of franchise value from taxation, destroys the ethical basis of the absolute fairness of the Single Tax. In New Zealand and Australia, the exemption of certain land values from the land value tax, has proven a most serious handicap in those countries to the further extension of the tax.

(3.) The exemption of public service franchises from taxation would leave the Single Tax movement open to the charge that its leaders had sold out to the corporations either for cash, or for the purpose of buying off corporate opposition.

(4.) Single Tax success, in whole or in part, with public service franchises untaxed, would not lessen the evils of farming out the public service, nor make the fight against such evils any less strenuous. Nor does such unfair exemption lessen the opposition of the privileged classes to the Single Tax, as was demonstrated in the recent California election. In the great conflict now on against entrenched privilege, any surrender of our principles is fatal. There must be no false doctrine.

COMMENT BY GEORGE WHITE

Mr. Bucklin is "all at sea"—has not fully thought out his subject. Gross receipts are the only source of income to public utility companies. These

must provide all "rent" if rent is charged for the use of public highways. Patrons of the service, and they only, furnish the gross receipts. If rates are to be based solely on the figured cost of labor, materials, depreciation and interest on wealth used by the companies, such rates will provide for no taxes of any kind, and taxes cannot be paid or collected. If rates are to be based on the mentioned costs plus a payment for the use of public highways, such rates will provide for some kind of a tax for such highway use, but patrons of the service must pay the tax in the rates so increased.

Mr. Bucklin, to the contrary notwithstanding, rate regulating commissions very properly allow all taxes to be considered as "costs" of operation, both taxes on tangible property and taxes in the nature of payments for the special use made of public highways. To require such payments for such special highway use is to call, simply, for ground rent, and ground rent, in any business, is properly to be considered as a cost of operation.

Mr. Bucklin's dissertation on cost and price has no bearing on the question before "the house," which is, whether or not ground rent shall be charged for the special use of the public highways, and if it is charged who is to be considered as finally paying it? If a municipality, by Single Tax, takes substantially all land rent from a private landowner, the land owner's tenant will pay all the tax. (In this sense, that he will pay the full rent—will furnish all the tax and properly so, as the user and occupier of the land). If a municipality, by a tax on utility companies, takes rent for the use of highways, the real tenants—the actual users and occupiers—the patrons of the service—must pay the tax. No one else can pay it. Except from the fares or rates they pay, there is no other resource from which tax payments can be made.

I did not "urge" the special form of tax on gross receipts, but I see no ethical objection to it. Where franchises are adequately used a tax on gross receipts will take from each patron, in proportion to his use of service, a contribution for a special use of the public highways. If in any case a franchise is not fully used, some remedy could easily be found.

As to conflict between what I have written and the views of Henry George, Thomas G. Shearman and others—there is none. All sound Single Taxers know that ground rent, whether for land privately or publicly owned, must be paid by the user.

As to the unpopularity of exempting utility companies from all taxation, or boldly acknowledging that any taxation of them must be paid by patrons—as to these ideas embracing "false doctrine"—nothing need here be said. Truth and the facts are more important than popularity. No doctrine is false that is sound in principle and adequately supported by logic.

Mr. Bucklin should once more read my original contribution in Nov—Dec. REVIEW.—G. W.

THE ATLANTIC CITY GREAT ADVENTURE CONFERENCE.

On the afternoon of April 13 those who answered the call for a conference of Single Taxers met in the parlors of the St. Charles Hotel at Atlantic City, N. J. There were at this time perhaps some fifty persons present. James A. Robinson called the conference to order. He drew attention to the fact that 260,000 votes had been cast in California for a straight-out Single Tax measure, and said that the desire of those present was to bring this fact to the people in the east. When it had been realized that over a quarter of a million votes had been cast for an uncompromising measure of Single Tax our blood ran quicker.

James A. Dix read the call for the conference.

Hon. William Riddle, former mayor of Atlantic City, described how he had attended, years ago, the meetings in Cooper Union addressed by Henry George and Dr. McGlynn. There he heard Henry George's definition of rent, as the share of "the product of labor which is taken by the landlord." Mr. Riddle profited by this definition. He made investments in land. He profited exceedingly. He had made a million dollars and had never worked a day in his life. Then came his election as assessor of Atlantic City. He had raised assessments generally. His account of his experience in land speculation and his humorous touches enlivened his presentation of a valuable lesson in political economy first learned from Henry George at a Cooper Union meeting.

Mr. Bolton Hall responded to the mayor's address. He said that people paid more attention to men who had done something or who had got something, and it didn't matter much how they had got it. Mr. Riddle ought to be on the lecture platform, telling what he had got and how he had got it in that entertaining way of his. Mr. Hall said we were all Single Taxers now-a-days. It is hard to find a man who will not admit, if you do not first begin by arousing his opposition, that he believes in the taxation of land values, purely as a fiscal proposition. But when you approach the question of the right of a man to live somewhere—that is a different matter. Mr. Hall said he was tired of being called a Single Taxer. He wanted a free earth. To secure this is a work that ought to be done, can be done, and we and the mayor are here to do it.

Mr. Robinson now introduced the temporary chairman of the conference, Mr. William L. Ross, who spoke at some length. He made a plea for uncompromising advocacy of our principles.

Mr. Robinson now moved that Mr. W. J. Wallace be made permanent chairman of the conference and Mr. Dix permanent secretary. Mr. Wallace on assuming the chair spoke of the warm human sympathy that had been injected into the California campaign. What is it that stands out most prominently

in the life and writings of Henry George? Was it not the quality of human sympathy? What was it that made the character of Dr. McGlynn so attractive to us even at this distance? Was it not the same quality of human sympathy?

Mr. Polak here introduced resolutions on the death of Edmund Burke Osborne, Single Taxer and New Jersey Senator, announcement of which had appeared in the morning papers. Mr. Polak introduced a second resolution on Thomas Jefferson, this day being the anniversary of his birth, and suggesting the creation of a national holiday. It was suggested that this resolution among others await the appointment of a committee on resolutions.

FRIDAY EVENING

Chairman Wallace called the conference to order at 8:30. Mr. Shaffer of Hamilton, Ohio, said that this conference was the most important ever held in the history of the movement and suggested as the resolutions would be presented to the press they should go out couched in the best possible English. He moved a committee to edit the resolutions, suggested Mr. Bolton Hall as chairman. The chair thereupon appointed Stanley Shaffer, Bolton Hall and William Ross as such committee.

A committee on resolutions was appointed with Mr. Robinson as chairman and a committee on rules with Mr. William Ryan as chairman.

At this session of the conference there developed a series of incidents which are partly recited in the protest printed on another page, and which resulted in the withdrawal from further participation of a number of New Yorkers, who ceased from attendance as members of the conference. One of these incidents was the decision of the chair that the Jefferson resolution introduced by Mr. Polak of New York was not germane to the business of the conference, the sole purpose of which was to endorse the Great Adventure. A number of New Yorkers announced that their names had been secured under a misapprehension of the nature of the call, and others claimed that they had not seen the call at any time in the shape in which it was sent out to the Single Taxers of the country. They had supposed that the purpose of the conference was to celebrate the 260,000 votes cast last November for the Great Adventure measure, to secure such publicity for this vote as they could in the East where the fact was not generally known, and to use this great vote, and the spirit of the campaign in California, to advertise to the world what had been done and what might be done were the same spirit aroused in the East. That it was not the intention or desire of many who signed the call that the conference should make any official declaration favoring either group or either measure, the Great Adventure or the Equity Tax proposal, is perfectly clear. It is quite true, too, that of those who approved of the resolution subsequently introduced, are men and women who cannot clearly have perceived what was in-

volved in this declaration. That many will reconsider their action in the light of calmer reflection, and when the glamour of the occasion has passed, is more than a probability. The necessary time was not allowed, nor was the super-heated atmosphere of the convention favorable to calm consideration of the two measures now being advocated, one by former Great Adventurers, Home Rulers and advocates of State wide action, and another by a very small group led by Luke North.

But these remarks carry us a little too far ahead in our story of the convention. It will be sufficient to say that the deplorable spirit of intolerance exhibited on Friday night may be illustrated by the following incident. Two representatives of the Equity Tax League and former Great Adventurers, Judge J. H. Ryckman and Charles James, had also come all the way from Los Angeles to present the merits of the Equity Tax League measure, and to ask that in the interests of harmony and future reconciliation the conference refrain from favoring either measure, but leave Californian Single Taxers to settle their own differences in their own way, surely not an unreasonable request, even to those who might think the Great Adventure measure the better of the two. There appears to be little choice from the view-point of the Single Taxer who will calmly consider both measures in the amount of land value that will be taken should either become law. And the preponderance of opinion in California among those whose judgment we have in the past held most deserving of consideration inclines with a unanimity which of itself carries great weight to the Equity Tax League proposal, holding that it has a good chance of passing and will stand the acid test that the courts are sure to apply to any successful measure that may be voted for.

Yet, when it was suggested that an hour be given to Luke North and a half hour each to Judge Ryckman and Charles James, the motion was made by Mr. Leo Marks, of Philadelphia, that no discussion be allowed, that we had come to listen to Luke North and to endorse the Great Adventure. When ever the Great Adventure was spoken of it was not the measure of 1916 that was referred to, but the measure that is proposed to submit to the people of California in 1918. That Single Taxers are now almost a unit for another measure, that it was the spirit of the Great Adventure and not the measure itself that was the important thing, did not matter. The intelligence of the greater number of those present was swayed by two strong motives amounting almost to fanaticism, devotion to the Single Tax and the absolute conviction that there was only one political expression of that principle worth while, that one the expression as embodied in the Great Adventure measure of 1917. We do not believe that the entire history of the movement reveals a conference of more curious psychology. It induced men who call themselves democrats to deny their democracy by word as well as deed—Luke North himself said that he did not want to be fair. It led men whose faith depends on the willingness and opportunity to examine the claims for opposing sides to deny to

the members of the conference that freedom of discussion without which reasonable convictions are impossible.

On this Friday night there occurred the first withdrawals of those who had attended the conference in good faith, supposing that such questions as might come before it would be freely discussed. Messrs. Doblin, Murphy, Lustgarten, of New York, and Barker of Toronto, were the first to go. They took no further part in the conference. The editor of the *SINGLE TAX REVIEW* stayed, still hoping for harmony and a free assembly.

The Chairman had ruled on the presentation of the Committee's report on Rules. He announced that in place of the committee's recommendation for a period in which the Single Tax affairs of California would be discussed the time would be taken up by discussing the Great Adventure. It was then that we realized what, in the language of the man in the street, we were "up against." We were committed to a programme in which we were to have no voice. Coming to the conference as a friend of the Great Adventure, the movement that secured 260,000 votes for the Single Tax in California, we were not to be permitted to listen to the three men and one woman, all former Great Adventurers and supporters of the 1916 amendment, who now desired to tell the conference why the particular form of the Great Adventure of 1917 was not in their opinion advisable at this time.

A plea for harmony from Mr. Warren, of Detroit and Miss Amy Mali Hicks, of New York, was made at this session.

SATURDAY MORNING

This session convened at 10:30. Mr. Dix read the minutes of the two sessions of Friday, and communications were read from E. B. Swinney, Daniel Kiefer, and Louis F. Post. The latter wrote that he could not endorse the Great Adventure and would not be present. A telegram was read from Geo. L. Record on the death of Senator Osborne. Mr. U'Ren wrote: "You may use my name. Exemptions of improvements in Canada and elsewhere have not materially injured land speculation." He urged the preaching of the full gospel.

Mr. Salmon wrote of the Denver situation:

By unanimous consent Mr. Leubuscher introduced a resolution to the memory of Henry George, Jr.

Mr. George Wallace, of Freeport, now addressed the conference. His subject was "Why the Chariot Dragged." Mr. Wallace indicated his disagreement with those who associate the Single Tax with free trade. He told of his experience in Freeport when he ran for the legislature and secured 700 votes as an independent. Mr. Wallace said that the useful work done in that campaign was the distribution of literature. His pamphlets went to his constituents as candidate for Member of Assembly. That is the only way to get people awake to the importance of this issue—by fighting for it at the

ballot box. We have got to hit the devil with our vote. I found I was quite respected as a Single Taxer when I got 700 votes. Mr. Wallace's speech was full of Scriptural allusions and humorous touches that furnished one of the bright and interesting hours of the conference.

Mr. Bastida now addressed the conference.

Mr. Harry Hetzel being called upon to speak excused himself.

Mr. Leubuscher spoke to his resolutions in memory of Henry George, Jr.

SATURDAY AFTERNOON SESSION

We must not neglect to say that on Saturday morning there were many evidences of a changed attitude on the part of those who controlled the conference. A more friendly spirit was now in evidence. It was announced that Judge Ryckman and Charles James would be given a half hour each in which to present the claims of the Equity Tax League's proposal following the address of Luke North. Mr. Leo Marks asked for the rescinding of his motion by which such discussion had been ruled out.

We immediately got busy and urged our New York friends to re-enter the conference. In a few instances we were successful, and we left the others discussing the matter.

On Saturday afternoon Mr. James A. Dix, whose youthful face belies his age, told the conference that he had worked twenty years for the Single Tax. He said some of our Single Tax friends were like some of the people in the church who were not particularly desirous of the coming of Christianity since they would then be out of a job. Mr. Dix blamed the apathy of the Single Taxers on our failure to fight in earnest.

Mr. "Luke North" was now received with extraordinary enthusiasm. He spoke for perhaps an hour. In part he said: Our aim is to open the earth. And why? Because people are starving to death. The question is, can it be done? Mr. North told the story of the man imprisoned who tried every ingenious device to get out of prison. Out of a piece of old wire he fashioned a key with which he hoped to unlock the door. He tried to file away the bars of his prison window. He did everything he could think of. By and by he tried the door, found it unlocked and walked out! We had spent our time in the study of economics and sociology. But a new thought came to us out of the war. The speaker did not believe that war was characteristic of men. For long eras they must have lived peacefully in caves. But the value of violence had gone by when the time arrived in which man had finally subdued the beasts of the field. We come to this analysis. Why was it that after 500 years of the printing press men flew at each others' throats? Human idealism—the search for something better—is really at the bottom of this war—a distorted and mistaken idealism. "For God and my country" is the thought. But few have any country. A false ideal, an inchoate ideal, have led men to this unexampled violence. Men act in mass through their ideals

—these ideals that live in their hearts, for something bigger and better. Not through their reason do men act. It is a very big thing we are trying to put over. It is the greatest thing since Jesus faced the Roman power. Mr. North agreed with Alfred Russel Wallace that there had been little progress from the time of the building of the pyramids to the laying of the last dreadnought. But we have made progress in intelligence. The speaker did not deplore the war spirit. It is the war spirit that we need to put over the Golden Rule. We must arouse what Henry George called the motive power of human sympathy. Mr. North said that there were more people who knew the Single Tax than there are people who know the theory and practice of present taxation. When the Great Adventure fight began in California we went to the captains of the reform forces and tried to unite them in the fight for the land for the people. But we found this impossible. The thing to do was to hold up the banner so high that no one could fail to see it. Then the captains could not stay out of it.

Mr. North said that had the campaign for Home Rule been successful it would have done nothing to open a free earth. I think this conference ruled wisely in forbidding all discussion. I am in sympathy with nothing save the Great Adventure. At Niagara Falls the Great Adventure had a paltry ten minutes. But as we must reckon with psychology I am going to ask the conference to rescind its action of last night and listen to our opponents who have come across the continent to oppose the Great Adventure.

Mr. North said that we had been told not to be so impetuous. But suppose a building were on fire and your child was in that building. Suppose as you rushed forward some one should stop you and say, "now be fair." Would you not shake him off and say "This is not a symphony concert—it is a battle to get my child out of that burning building. They tell us we will destroy values, but so we will. We will destroy land values, but we will replace them with human values."

Following Mr. North's speech the conference sang with splendid spirit the song by Oliver McKnight, "God Made the Land for the People," to the tune of "Marching through Georgia."

Mr. Chas. James, of Los Angeles, representing the Equity League of California, said he was deeply gratified by the changed attitude of the conference. He said that Mr. A. Lyle de Jarnette and Miss Agnes Brundin, joint managers of the Great Adventure measure of 1916 in San Diego, were in the house and were obliged to leave before morning and asked that they be given a chance to be heard.

Mr. Leubuscher asked for a full and free discussion. Mr. de Jarnette asked what would be the effect of the resolutions on the situation in California. We in California want the movement united rather than divided. He made an appeal to Luke North for harmony. He asked that the conference bend its efforts to get the Single Taxers of California together.

Judge Ryckman, of Los Angeles, explained that Number 5 was a thing of the past. It was better than the Home Rule measure. No one in California talks now about the Home Rule proposal. We had heard some talk of our coming here to attack Luke North. He would as soon think of cutting off his right hand as of impugning the integrity of Luke North. Judge Ryckman now read the Equity measure. He explained the reason why the corporation tax had been allowed to stand. It was a popular tax. It took about twenty millions from the corporations. It had passed by an enormous majority and they thought it best not to interfere with it at this time.

Mr. Hall asked if it would not be possible for the loss of revenue caused by exemptions to be made up by a tax on franchises and other special taxes? Judge Ryckman answered: "Mr. George has taught us that if we carry on our fight for exemptions in the spirit in which the Single Taxers of California are fighting taxes on land values would follow naturally." Judge Ryckman here challenged Mrs. Lona Ingham Robinson, who had asserted that Single Taxers had furnished anti-Single Tax information to the *Los Angeles Times*, for the names of the guilty persons. The Judge described how they had gone to Judge Maguire after the Equity measure had been formulated and got his endorsement. Judge Maguire was physically weak, but his mind is vigorous and undimmed. Judge Maguire said after a long examination of the measure: "This is the best amendment we can get in California in 1919"

Judge Ryckman explained the operation of the two measures. The Great Adventure measure is no more unlimited Single Tax than the Equity measure. But the recommendation for the last named measure is that we do not have to go to the legislature to carry it out. Judge Ryckman said that the Great Adventure measure was an invasion of the police power, since under it not even license taxes could be raised. It would have, therefore, to go to the courts. He stated that the Socialists who had cast 100,000 votes for the Great Adventure of 1916 were now for the Equity Tax amendment. He said that the Socialists now proposed to enter into a campaign to make public service corporations public property. You cannot have the Single Tax until you have public ownership. The Equity people had pledged the support of their followers for the public ownership measure as a return for Socialist support of the Equity amendment.

Judge Ryckman said that 99 per cent. of the Great Adventure men of 1916 are united in their support of the Equity amendment.

Mr. Charles James now addressed the conference. He gave the history of the many attempts to reconcile the differences in California. He told of the failure of Mr. North to live up to his agreement, to abide by the decision of the conference that resulted in the adoption of the Equity proposal. Friends of Mr. North and supporters of the Great Adventure, like Judge Ryckman, Fay Lewis and others had urged Mr. North to live up to that agreement. But on the very day that the San Francisco conference had met for discussion

and before it had had time to take action, a bill was rushed out by the followers of Luke North. Into this conference we tried in vain to induce Luke North to enter. We are here at the last moment to do what we failed to do in California. That conference was unanimous in its support of the measure that was finally agreed upon. Only one man voted against it and his wife voted for it. Mr. James said that this was an important and fateful hour. The split in California may widen until it goes through the length and breadth of the land. I appeal to you to do nothing that will countenance such a split.

Mr. Simpson of New York here moved that the resolution endorsing the Great Adventure be amended to read, "As led by Luke North and his associates." This fell for want of seconding.

The conference soon after adjourned. In the evening a banquet was held. Frederick C. Leubuscher acted as toastmaster and addresses were made by Judge Ryckman, Mark M. Dintenfass, Stanley Shaffer, Yancey Cohen, Col. John H. Adamson, Bolton Hall and many others.

Here our report must conclude. The session of the conference which took place on Sunday morning and afternoon busied itself with the discussion of the resolution which follows and the formation of a new organization to carry forward the agitation for the Great Adventure, which in this case means the particular measure rejected by practically all the Single Taxers of California and, without exception, every organized group of Single Taxers in the State. The resolution which resulted in the withdrawal from the conference of those who signed the protest printed elsewhere, is as follows:

"Whereas, The Great Adventure Campaign in California in the autumn of 1916, at which time over 260,000 of the men and women of that State cast their votes in favor of restoring the land to all the people by the Single Tax, has aroused more enthusiasm in the movement, and instilled greater hope of early accomplishment of our great purpose than anything since the days of Henry George; therefore be it

"Resolved, that we heartily endorse the Great Adventure and enthusiastically urge all interested in the welfare of the masses to support as liberally as possible the spirit of the Great Adventure in California and all other similar movements throughout the country which have for their purpose the spreading of our cause, unobscured by other issues, and the earliest possible restoration of the land to the people by political action; be it further

"Resolved, That a national organization to carry out the spirit of this resolution be organized by this conference."

Our chief regret is that the conference neglected the opportunity within its grasp. It might have formulated a policy that would have welded together the Single Taxers of the country. It might have announced its adhesion to an uncompromising programme. It might have endorsed the spirit aroused by the Great Adventure of 1916, and declared that the time had gone by when advocacy of mere tax reform was any longer desirable. It could have helped

to purge the movement of emasculated platforms, of piece-meal claims, of timid advocacy of principles and advocacy of side issues, and of all hesitating propaganda.

Instead it chose, in pursuance of a cut and dried scheme of procedure in which even discussion was to be disallowed, (to the utter amazement of many of those present), to decide for the Single Taxers of the country that a small number of persons in a distant state, in opposition to the entire body of our believers in that State, were to be aided and abetted in their efforts to seize the leadership of the movement for a measure which the last named group think inexpedient at this time. In pursuance of this plan the merits of the Equity proposal were to be ignored and the rights of Single Taxers of the State of California to settle their own differences in their own way, were to be contemptuously set aside.

For observe, it was not and is not a question of principle that is involved. The differences in the two measures in actual operation would be that one would take about ten per cent. more land values than the other. There need not be the slightest diminution of the kind of enthusiasm which carried the great vote of 1916. The same men are now behind the Equity measure; they are opposed to the Great Adventure measure of this year; they have with them the one hundred thousand socialists of the State who voted for the Great Adventure measure of 1916. They believe that they can carry the first; they believe that the second is doomed to certain defeat. We do not pretend to know, but we know as much as the Atlantic City conference, and we do know that the Single Taxers of California are likely to know much more about it than any of those who in their splendid but mistaken enthusiasm determined at the New Jersey Conference to override all opposition even at the risk of disrupting the organized movement.

In a measure they are to be excused. The natural impatience with nearly a decade of emasculated Single Tax preaching and teaching has brought about a natural reaction. But the pendulum now swings back to what looks very much like fanaticism. Because one of these measures declares in legal form for the exemption of certain property from taxation, and because the other asks for the taxation of land values, even though neither declares nor could legally declare, in all propability, for the taking of all land value, our friends, deceived by a mere form of words, with precipitate conclusion and furious action, commit themselves a policy that should it succeed would split the movement wide apart. That this conference was in no mood to consider the respective merits of these two measures was apparent at the start. There was a programme to be carried out, there was nothing else to be discussed or considered, and those who had come long distances in good faith to what had been called a Single Tax conference found themselves from the very outset, and on the very first session of the conference, out of harmony with the proceedings. One by one the withdrawals took place. Some of those who signed the protest

printed in this issue lingered in hopes that reason might assert itself, that the conference would refrain from taking action that would be a slap in the face to the men and women in California who for a generation have upheld the banner of the cause in that State, but after repeated efforts at conciliation this was seen to be impossible and the ranks of the seceders grew with every hour.

We hesitate to impugn the motives of our friends. Indeed, the spirit that animated them was no doubt of the purest. "The light that led astray was light from heaven." But we are wondering how many of those who attended the conference and signed the call would have attended had they suspected the purpose of those most active in bringing togethether this gathering. Suppose the entire programme had been outlined to them in advance, how many would have been there? To "endorse the great adventure." That looked innocent enough. The Great Adventure had received 260,000 votes in 1916. It singnalized and typified the uncompromising preaching of the Single Tax. "And welcome Luke North." Certainly again. For was not Luke North one of the leaders in that movement? But surely we need go no further. No great Conference of Single Taxers would venture to decide the programme of action for the Single Taxers of a distant State. We have enough to do to decide our own. We might declare our preference, but in view of the overwhelming testimony of numbers, lack of acquaintance with the situation, lack of knowledge relating to the operation of the two measures, we might very well hesitate even to do this. But what we ought not out of motive of delicacy to do for ourselves, we shall do for the entire movement. We shall read out of the movement—for this is practically what the resolution does—the numerically preponderating group, practically all, of the Single Taxers of the state, advise that only one measure be supported by the financial contributions of the Single Taxers generally throughout the country, and form a great national organization to carry forward a measure supported by only a half dozen Single Taxers of California.

And who shall calculate the harm it does to Luke North? It has gone far to discredit his leadership, already under a cloud in the State from which he comes. He is distinctly an agitator, not a leader. For he, as much as those who, in line with their own aims, called the meeting and put through their plans, is responsible for the work of the Conference. Had he been a real leader he would have held his followers in line for an entirely different programme. But he sought and demanded this endorsement of the present Great Adventure measure as an endorsement of himself as the California leader. He may be all that his friends claim he is, but he could have induced the majority of the conference at any time to avoid action causing an open rupture. He could then have gone back to California with the prestige of a moral victory that would have meant more to his usefulness in the future work than this victory won from a conference of men and women whose votes in many cases must have been reluctantly or mistakenly given, and who when the full consequences have been perceived will wax indifferent in their adherence.

At least twenty of the twenty-four who signed the protest which we print went to Atlantic City the friends of the Great Adventure, though knowing little of the dispute and little of the comparative merits of the two amendments. They went as friends of Luke North. If they still remain so, it will not be because their patience with him has not been sorely tried. It is for this reason, we repeat, that a real injury has been done to the editor of *Everyman* as a leader in the California movement and an inspiration to the men and women who have been strongly influenced by his writings.

The foregoing comments express the editor's individual conclusions. It is only fair to the other side that it, too, should be heard, even at the risk of repetition. It is the office of the REVIEW to present both sides. From different points of view the same facts change their complexion, and this need give no occasion for charges of misrepresentation and unfair dealing. We shall get nowhere unless we recognize and take into account differences of opinion which are undoubtedly honest. We should strive to be fair. To be fair is quite as important as a free earth—now and here. For if we are not fair we shall not know how to accommodate ourselves to a free earth when we get it.

A great deal is made in the report printed herewith from the officers of the Great Adventure of the disappearance of the addendum to the objectionable resolution, an addendum which had been presented as a possible basis of agreement between the two factions. This cannot now be recalled in exact form, and its disappearance is of no particular consequence since it was emphatically rejected by Judge Ryckman. It was the editor of the REVIEW who declared that the particular form of this addendum would have some value, though but very little, as an amendment to the objectionable resolution, but that it had no value at all as a separate resolution. In this the protestants concurred. It is therefore not quite accurate to say, as this report says: "It was also read by Luke North, Mr. James A. Robinson, Mr. Robert C. Macauley and Mr. S. W. Simpson, all of whom were familiar with its contents and knew that it formed an agreement to which both sides to the controversy had assented." They may have thought they knew it formed an agreement satisfactory to both sides, but they surely did not know it.

Perhaps the following statement dictated by Mr. James to Mr. Leubuscher who took it down in shorthand, will clarify the reader's understanding of what took place.

STATEMENT OF CHARLES JAMES

"As a result of the repeated statements of Mr. Robinson and others assuring us that there would be an effort made to secure harmony at this conference, Mr. Robinson and myself conferred this morning as to the ways and means in which this could be done. I stated to him that we would be satisfied with a general endorsement of the Great Adventure idea provided that no action be

taken in any way interfering with the California situation, we being left to settle our own differences our own way. Mr. Robinson asked me to put such a statement in writing; which in a very hurried and temporary form I did as an addendum to the motion before the house, which I did not have before me at the time. This statement I submitted to Mr. Robinson. He said it would satisfy him, but before entering into a full agreement I said I ought to consult Judge Ryckman and the others who had been supporting us during the conference. Mr. Robinson meanwhile had consulted Luke North, who agreed to accept this addendum, at least Mr. Robinson so reported, whereupon Mr. Robinson and myself proceeded to consult the group of 24 Single Taxers as to whether they would agree to support this addendum. This group decided that before any action could be taken they would have to see the original resolution, and Mr. Robinson proceeded to procure it for us, meanwhile agreeing to hold up the action of the conference until we could discuss the matter. As we were discussing it, word was sent that the conference had already passed the original resolution, and therefore any further action on our part was abandoned. Subsequently Mr. Robinson made a demand on me for the original copy of the proposed addendum which we informed him was no longer available."

THE GREAT ADVENTURE

REPORT OF ATLANTIC CITY CONFERENCE PREPARED FOR THE REVIEW BY THE PROVISIONAL OFFICERS OF THE GREAT ADVENTURE FOR THE SINGLE TAX

When the news reached us of the remarkable vote which had been obtained in California for an amendment to the constitution of that State providing for immediately devoting to public purposes the rental value of the land, we were all thrilled by the evidence that the people of that State had responded so heartily to a bold and undiluted statement of our beliefs, and we were filled with the hope that the time would soon arrive when the rights of the people to the revenues derived from the land would be recognized by the law of that State.

Such a notable event called for endorsement by all Single Taxers who cherished the living hope of seeing their past work crowned with success. Those of us in the East who were not familiar with the California work desired to meet the California leaders who carried on the campaign and to learn from them the reasons why their work had been so successful, in order that we might learn how the conditions here could be improved.

In furtherance of this plan we sent the following telegram to Mr. Luke North:

"Conference of those who want Single Tax now, to be held at Atlantic City, April 13, 14 and 15 arranged by Pennsylvania Single Tax Party and numbers of your friends in Delaware, New Jersey, New York, Maryland, etc. Expect large attendance to endorse Great Adventure and to create a political demand for a free earth here and now. Will you come? Will guarantee your expenses up to two hundred and twenty-five dollars."

We received an immediate reply that he would be glad to attend.

Our telegram reached him on a Wednesday evening while a public meeting was being held in Los Angeles to continue the interest in the work, and it was received with cheers, and his acceptance was unanimously approved.

The following call was then issued, signatures to which were fully obtained in about two weeks, beginning March 7. This was published in the *SINGLE TAX REVIEW* in its March—April issue.

It was also published by the *Single Tax Herald* and by the *Great Adventure*, and a full page advertisement appeared in the *Public*.

"We, the undersigned, deeming the "Great Adventure," endorsed by 260,000 voters of California, as marking an epoch in the history of the Single Tax Movement in America, call upon the citizens of the United States to assemble at Atlantic City on April 13, 14 and 15, 1917, to endorse the "Great Adventure," and to consider ways and means of advancing the cause throughout the country."

This call received the signatures and the hearty endorsement of practically all to whom it was presented, and 129 of those who were closely identified with the work signed the official copy and in many cases contributed to the funds needed for the conference expenses.

The committee on arrangements concluded the call as follows:

"An earnest invitation is extended to you to take part in this conference which it is hoped to make the most important gathering thus far in the history of the movement.

"Luke North, the popular leader of the Great Adventure Campaign in California, will be present. Come and meet him and give to the gathering the benefit of your presence, advice and enthusiasm.

"Signify your intention of being at the Conference by sending your name now to the Committee of Arrangements, 1515 Arch St., Philadelphia. Help us to defray the necessary expenses by drawing a check to William G. Wright, Treasurer for the Committee of Arrangements. Signed James A. Robinson, Chairman; William G. Wright, Treasurer; James H. Dix, Secretary."

Interest in the event continued to grow and a hearty approval of its aims and purposes was manifested.

About three days previous to the time the conference met, information reached the committee that some Single Taxers of California, who were connected with an association known as the "Equity Tax League," were coming

to the conference to oppose the endorsement of the "Great Adventure." Suggestions were also made to those actively engaged in conference work that the members of the "Great Adventure" could be considered a faction of the Single Taxers of California because the members of the "Equity Tax League" were not in favor of the methods and propaganda of the campaign of 1916. It was argued that an endorsement of the "Great Adventure" would be an endorsement of one of the factions of that State, and that it was therefore impolitic and inadvisable.

It became known that a few of those who signed the call had held a meeting and had decided to support the protesting delegation.

A discussion of this kind had not been anticipated by the committee when the call was issued, and the hearty reception which was given it did not suggest the thought of a contest. It seemed so plain that the political success of a frank and full declaration of our belief should receive from Single Taxers only commendation and support.

Mr. Luke North was invited to attend a meeting called to endorse the work and purpose of the organization which he represented. He expected to meet his friends in pleasant and social appreciation of his services to the cause, and his friends expected to meet him in sympathy and regard.

A large attendance was present at the opening session on Friday afternoon, April 13th.

Mr. James A. Robinson, Chairman of the Committee of Arrangements, called the conference to order, and introduced Mr. Wm. Riddle, former Mayor of Atlantic City, who gave an amusing address, describing his success in obtaining very considerable wealth from a foolish community, to which Mr. Bolton Hall responded in a happy mood.

Mr. William L. Ross, of Arden, Delaware, was introduced as temporary chairman, and made the key-note speech in which he reviewed the failure of the indirect and half way methods of work for the Single Tax through so many years, and declared it was time for the straightout fight for the full principle of the restoration of the land to the people as exemplified by the Great Adventure Campaign in California.

The following permanent officers of the conference were elected: William J. Wallace, of Newark, N. J., Chairman; James H. Dix, Secretary.

Committees were appointed on Rules and Resolutions. Several resolutions were introduced, one of which was referred by the conference to the Committee on Resolutions, with instruction to report it to the conference at the evening session.

At the evening session the conference adopted a rule that speeches in debate should be limited to ten minutes.

It was attempted at this time to provide special time for those who had appeared to approve the adoption of resolutions endorsing the "Great Adventure," but the conference decided not to alter the rules in their favor, but arranged that speeches could be extended by unanimous consent.

The committee reported a resolution in memory of the birth of Thomas Jefferson, and petitioning Congress to appoint the day of his birth as an annual National Holiday. The chairman announced that such a resolution was not in conformity to the purposes of the conference as described in the call, as it was evidently a resolution that was not merely commendatory in character, but one which suggested action by Congress, and which was subject to debate, requiring the time of the conference, and it was, therefore, not in order. His decision was sustained by the conference. It subsequently developed that at the time the resolution was referred to the committee, the reference was made under instructions that the resolution was to be reported to the conference at the next session. The Chairman, therefore, following the instructions of the conference given at the previous session called for a vote upon the adoption of the resolution, and the resolution was not approved.

A resolution was presented suggesting a proposed constitution for the National Single Tax League, but was ruled out of order by the chairman and the decision was sustained by the conference. The following resolution was adopted:

“Whereas, liberty of thought and action is a fundamental factor in Single Tax philosophy and it is therefore inevitable that different methods of propaganda will prevail:

Resolved: This conference welcomes to fellowship all men and women who are striving to destroy privilege and to establish equality of opportunity.”

The Saturday morning session was devoted to reading of communications and speeches by the members.

A paper was read from Mr. E. B. Swinney and letters from Mr. Frank Stephens, Mr. Daniel Kiefer, Mr. Louis F. Post and Mr. Chas. S. Prizer. An address was given by Mr. George Wallace and a paper was read by Mr. Antonio Bastida.

Resolutions were adopted on the death of Henry George, Jr., after an address by Mr. Frederick C. Lebuscher:

On Saturday afternoon the conference was addressed by the Secretary, Mr. James H. Dix, who in a short and eloquent speech introduced Mr. Luke North, chairman of the “Great Adventure,” California.

Mr. North addressed the conference with dignity and great ability. He showed how the straight out fight appealed to the mass and how they responded to the appeal to their idealism by which they could be moved in the mass.

He also stated that although he had not anticipated opposition at the conference he hoped the conference would give any opposition proper opportunity to be heard.

After his address an ovation was given to him and the convention stood and sang the Land Song.

A resolution was presented endorsing the "Great Adventure".*

The floor was then thrown open for discussion and Mr. Charles James of California announced that representatives of the "Equity Tax League" would like to have the conference listen first to Mr. A. Lyle de Jarnette. After Mr. de Jarnette had spoken for ten minutes Mr. Frederick C. Leubuscher moved that his time be extended. The chairman notified the conference that the time could be extended by unanimous consent. Mr. Robert C. Macauley moved that unanimous consent be given to all the representatives of the "Equity Tax League" to address the conference for one-half hour each. This motion was unanimously carried and Mr. A. L. de Jarnette continued his address. He was followed by Mrs. Lona Ingham Robinson of California, who made a brief address in support of the "Great Adventure."

Judge J. H. Ryckman, representing the "Equity Tax League," then spoke for nearly an hour, and Mr. Chas. James concluded the California protest with a speech lasting about one-half hour.

The conference then adjourned to the following morning.

At the Sunday morning session the conference resumed the consideration of the resolution endorsing the "Great Adventure" and an amended resolution was offered by Mr. Francis H. Warren, of Detroit, seconded by Lona Ingham Robinson. Another amending resolution was offered by Frederick C. Leubuscher, of New York. Mr. Leubuscher after a short address withdrew his amendment, and Mr. Warren then withdrew the amendment he had offered. Several speeches were made in endorsement of the "Great Adventure" and a vote was then taken. The resolution of endorsement was approved by an overwhelming majority of more than two hundred with only two or three dissenting votes.

During the session and before the vote of endorsement was taken the conference took a short recess to hear a chalk-talk by Mr. Bengough.

A committee was appointed to present a permanent form of organization at the afternoon session.

Mr. William M. Callingham, of New Jersey, presented the following resolution, which was adopted:

"Resolved: That the conference insists that the basis of political action and effort everywhere shall be the positive statement of the fundamental principles of the Single Tax—the freeing of the earth from monopoly, and its restoration by the taxation of land values only."

The following resolution was presented by Mr. James H. Dix and adopted unanimously by the conference:

"Whereas: Our country has recently experienced a serious condition of food shortage and high prices, and the deplorable food condition in Europe

*For Resolutions see page 150.

warns us against a still worse condition here, on account of our present international crises, and—

“Whereas: Only a very small percentage of the land of our country is in productive use and the great balance, which is mainly held for speculative purposes, is sufficient to guarantee against any possibility of a shortage of food or other necessary supplies, and—

“Whereas: The country is called upon at this time to furnish enormous funds for public defense, which the President has suggested be borne by the present generation as far as possible, be it—

“Resolved: That we call upon the President of the United States to proclaim the idle land of the Nation thrown open for productive use by the people as an emergency measure, and that he urge Congress to provide the necessary funds by taxing the value of the land without regard to any improvements thereon.”

At the Sunday afternoon session the following plan for a permanent organization was presented: National committeemen were selected from twenty-one States, and an organization effected.

CONSTITUTION OF THE NATIONAL GREAT ADVENTURE FOR THE SINGLE TAX PREAMBLE

We, supporters of the principles of Henry George, in conference assembled, believe that economic freedom is the first essential of civilization—the cornerstone of liberty.

We believe that the Single Tax doctrine taught by Henry George is primarily a moral reform; we believe that he aroused the world because he promised to break down the legal barriers which fence men from the earth, making wage slaves of the mass of mankind.

We believe that it is a mistake to temporize: we cannot consent to a postponement of the emancipation it is our mission to achieve. Repudiating the methods of compromise, we demand immediate and unconditional restoration of the equal rights of all men to the use of the earth. In confronting the beneficiaries of privilege, big and little, we shall not veil the truth nor demand less than justice.

Therefore, we welcome the California Single Tax proposal known as the “Great Adventure.” From a State measure, endorsed at the last election by 260,000 votes, we mean to make it a universal measure, uniting the duped and wronged masses in an irresistible demand for equality of opportunity in the production, exchange and enjoyment of wealth.

At this time when civilization lies in ruins, and must be rebuilt from the foundations, we deem it fitting to proclaim the Single Tax plan for abolishing industrial slavery, securing individual and social rights, and preparing for a just and lasting peace, by making it possible for the co-operative power of man

to work in harmony with the forces of nature in the stupendous task of rehabilitation that confronts the world.

Firm in these convictions, we hereby form an organization for political action to demand the restoration of the land to the people now.

CONSTITUTION

(1) The name of this organization shall be the National Great Adventure for the Single Tax.

(2) Its object shall be to obtain the Single Tax, either through initiative demand or separate political party action.

(3) Its membership shall include all those who subscribe to its constitution, and pay its annual dues of one (\$1.00) dollar.

(4) It shall be guided by a National Committee composed of three members from each State, to be elected by the membership of this organization residing in their respective States.

(5) The National Committee shall elect a President, Vice-President, Secretary and Treasurer, who shall also be the officers of the National Great Adventure.

(6) Officers and National Committeemen shall be elected annually and shall hold office until the election of their successors.

(7) The National Committeemen shall be elected on or about March 15th of each year by ballot. The National Secretary shall send ballots on or before February 15 to all members in good standing in their respective States, and said ballots shall contain the names of all candidates proposed by petition, signed by ten members in that State, and which must be filed with the National Secretary on or before February 1 of that year.

(8) The National Committee shall meet immediately preceding the annual assembly, which shall be held on or about May 15th and elect officers. National Committeemen not present may vote by proxy.

(9) Twenty-five members shall constitute a quorum at the annual assembly.

(10) The dues shall be payable on or before January 15 of each year.

(11) Notice of proposal amendments to the Constitution must be signed by at least twenty-five members in good standing, and shall be mailed to each member together with the official ballot. Amendments shall be adopted only by a three-fifths vote.

(12) Provisional officers and National Committeemen shall be elected by the conference who shall serve until the regular election in 1918.

The provisional officers for 1917 elected by the conference are William J. Wallace, President; Luke North, Vice-President; James H. Dix, Secretary; Charles H. Ingersoll, Treasurer.

The National Committeemen elected by the conference are:

California—Edgecomb Pinchon, Mrs. Lona Ingham Robinson and Herman Kuehn.

Connecticut—Dr. Geo. H. Wright.

Delaware—William L. Ross, Biederman Du Pont and Louis Kramer.

District of Columbia—C. B. Hemingway, E. J. Dakin and John J. Lenney.

Florida—Mark M. Dintenfass.

Iowa—R. N. Douglas, T. J. Kelly and E. B. Meredith.

Kentucky—Paul G. Gregory.

Kansas—George Hughes.

Maryland—Charles Ogle.

Michigan—Francis H. Warren, Frederick F. Ingram and G. J. Johnson.

Missouri—Marion Reedy, Carl Brannin and Vernon J. Rose.

New Jersey—Charles Hecht, William M. Callingham and E. Yancy Cohen.

New York—George Wallace, Harry Weinberger and Antonio Bastida.

Ohio—Stanley Shaffer, George Edward and J. C. Lincoln.

Pennsylvania—James A. Robinson, Robert D. Towne and Robert A. Macauley.

Oregon—William S. U. Ren and Alfred S. Cridge.

Texas—Guy Le Sturgeon, Thomas Hickey and G. A. Geist.

Vermont—John T. McRoy.

Washington—Olive Austin, Walter G. Sinton and Oliver T. Erickson.

West Virginia—W. I. Boreman and Robert Simpson.

Great efforts were made outside of the conference to reconcile the differences that existed between the representatives of the "Great Adventure" and the California delegation opposed to the "Great Adventure," and a basis of agreement was found and reduced to writing which was satisfactory to Mr. Luke North, representing the "Great Adventure," and Mr. Chas. James and Judge J. H. Ryckman, representing the "Equity Tax League."* Great satisfaction was felt by all who had been instrumental in obtaining this agreement, and Mr. James and Mr. North were about to proceed to the floor to present the agreement and to report the happy termination of their differences to the conference. At this juncture, most unfortunately, several parties—some not signers of the call—who had bolstered up the opposition from California throughout the previous sessions, learning of the agreement that had been reached, decided that it required investigation on their part before it could be presented to the conference, and in the discussion that followed, after the paper had been read by Mr. James A. Robinson, Chairman of the Committee of Arrangements, to thirteen of their number, and had been handed to one of their number, the agreement disappeared and subsequently could not be found. This paper was written by Mr. Charles James, and was read to Judge J. H.

*See page 153 for explanation of this incident—EDITOR.

Ryckman and to thirteen others. It was also read by Mr. Luke North, Mr. James A. Robinson, Mr. Robert C. Macauley and Mr. S. W. Simpson, all of whom were familiar with its contents and knew that it formed an agreement to which both sides to the controversy had assented. The return of this paper was demanded and refused, and thus the incident ended.

The disappearance of this important document, embodying the plans of adjustment between the California representatives, is a matter greatly to be deplored, inasmuch as it prevented the settling of the differences in that State, the existence of which was the reason given by some of those who retained the paper for their opposition to the endorsement of the "Great Adventure.

The conference took very high ground. Its members were thoroughly impressed with the open expression contained in the California amendment, the third clause of which reads as follows:

"The intention of this amendment is to prevent the holding of land out of use for speculation, and to apply the land values which the community creates for community purposes."

It did not approve of the form of amendment suggested by the Equity Tax League which was that taxation be discontinued on personal property and improvements on land.

It was felt that there was a different principle involved in the two methods of expression and that they did not mean the same thing in different forms; that one was educational to the mass of mankind who needed to be informed that the land was their common property and that they were entitled as a community to its full annual rent and that, therefore, it was entirely just and proper to claim the full value of their interests boldly and at once. The political success evidenced by the vote of over one-quarter of a million of people in favor of this measure convinced the members of this conference that there was no political disadvantage in being open in the expression of their views. and that whatever the conditions might have been in former years, the time had certainly arrived when it would be improper for them, in a political sense, to confine themselves to limited measures.

It is possible and likely that the advocacy of these limited measures has prepared the people, although slowly and indirectly, for the acceptance of the full measure of our belief, but in the opinion of the conference it can no longer be claimed that it is necessary to get attention to this subject that it shall be presented in only a limited way. It will attract more support and be freer from objectionable and harmful criticism if our goal is fully explained. It is certainly an element of weakness in the propaganda to have its opponents, as they have so often in the past, point out to the public that our intentions are not limited to the small measures that we have advocated, but that the full possession of the earth by the people is what we really want. How much better it would have been to announce this fact and to appeal to the sense of right in the public to support us in this belief.

The mass of mankind quickly passes from the discussion of any economic advantage that could be obtained by certain measures of taxation to a consideration of whether those measures are essentially just, and the justice of partial measures for economic reform consisting of the releasing of certain property from taxation and increasing the taxation of land does not appear until the reasons why land should become common property are made evident to our hearers.

The conference took this view of the situation and gave its hearty endorsement to an open expression of the truth and stated the object of the organization to be to obtain the Single Tax either through initiative demand or separate political party action.

It was through the initiative and referendum that the large vote in California was polled, but it is considered by many that a party would give much needed political backing to an initiative and referendum vote. In any case an organization in party form to watch the vote in the separate districts and collect and certify the returns is needed. It has, therefore, been arranged in California to have two men in each assembly district. The legislative function is only one phase of the Government and it should be sustained by executives in sympathy with the public will.

As individuals little or no effort will be required to carry our convictions to the polls. It is one of the easiest and simplest duties that a citizen has to perform. All it requires is the disposition to vote according to conscience.

If we were all men of independent views, acting from a conscientious regard for our principles, we would gather together in the various localities, select a ticket that was representative of our principles and vote this ticket at the polls.

Earnestness and quiet enthusiasm were the dominant notes of this conference. Quietly, but attentive to every event, its members sat through all the sessions which preceded the adoption of the resolution of endorsement, waiting the time when their voice would record the judgment of their minds and the impulse of their hearts. Unavoidable delays were patiently endured. Interest in every incident of the recurring sessions was shown on the faces of all. Men of the East and West mingled as comrades and rejoiced together in the new hope that had entered their hearts.

California's 260,000 votes for fundamental democracy on a free earth, now, was the unanswerable reply to all that might be urged to divert them from their purpose.

260,000 votes for a free earth, an entirely free earth—Now! The distant goal which we have been accustomed to believe could be reached only through long vistas of time brought near at hand, with the hope that we may soon enjoy the blessings of a civilization in which the golden rule will be the natural law.

Mr. Luke North informed us that in the little active group of the Great

Adventure the organization is of the loosest form, that all their political acts have been taken by the unanimous approval of its members, and that they are held together by a common democracy of thought and purpose.

Mr. North's speech to the conference explained the psychology of the movement; how it originated in a comprehension of the motives of the people engaged in the great war who are impelled by their ideals.

It is unfortunate that a verbatim record of this speech was not secured. Without oratorical display but with clear and coherent thought, he convinced his hearers that men are moved in the mass by their ideals and that it is to them we may successfully appeal.

The conference has written its page in the history of the movement and it has given birth to an organization to carry out its wishes. Its purpose is to support the Great Adventure and for separate political party action.

The campaign for the Great Adventure of 1918 will need funds to carry it on. Only \$8000 were used in 1916, but with the bright prospect of success at the next election a much more liberal supply is surely available. It will be the purpose of the National Great Adventure for the Single Tax to solicit and collect funds for the California campaign. Contributions should be sent now so that the distribution of literature can be carried on systematically and thoroughly. Contributors should state the purpose to which their contribution is to be applied and if sent to us it must be for a purpose which is approved by the organization.

The political action demanded by the conference is to be either through initiative and referendum or a separate political party. The first method, where it is available, is so evidently suitable that the Single Taxers of such States should arrange to bring the matter promptly before the people.

In other States, political activity for the Single Tax had been discouraged or suppressed because the Single Taxers of those States have not recognized the necessity of a separate party to give their views expression at the polls.

Such political activity as exists is confined to the efforts of some Single Taxers to obtain influence in the dominant parties. Some recognition of their efforts is usually not difficult to obtain from the party managers of these States.

The dominant parties are essentially business organizations. They are principally concerned in the perpetuation of their own existence and the continuation of their own growth. They, therefore, seek to attract the representatives of all shades of political belief which have a definite following, so that the party may strengthen itself by the adhesion of such vote. It accepts the representatives of various beliefs and places them in public office on the implied understanding that they will not so actively advocate their peculiar views as to disturb the harmony of their party relations.

Having accepted offices from the party their first obligation is to the party. The party has fulfilled its obligations to them it is now their duty to fulfill their

obligation to the party. The party permits and requires them to continue their association with the group who have assisted them with their votes; to pose as their leaders and to encourage them with the hope of the ultimate success of their ideas. But in the meantime all that can be done is to wait for a more auspicious occasion as the time is not ripe for a movement of this kind.

So what do Single Taxers gain for Single Tax by voting with the Democratic or Republican parties?

They gain false or deluded leaders who endeavor to convince them that they should modify their demands almost to the point of extinction, or who direct their interest to other issues, usually of a palliative or supervisory character and give them hopeful assurance that ultimately they may succeed in obtaining a partial recognition of their belief through the conversion of a party which draws its financial support from privileged interests in return for favors granted in gross perversion of public rights.

They gain a deterioration of their own conscience by continued acquiescence in schemes of trickery and evasion.

They gain a distorted view of the relative importance of contemporary issues and events.

They drift away from association with one another, lose interest and hope, and apathetically retire from any active interest in the cause.

Their gain is a loss and so serious a loss that the truth we hold would have been relegated to the issues of the past if it were not for its inherent power.

A party is needed to prevent Single Taxers from voting for parties or candidates who are actively interested in hindering and preventing legislation such as we desire. It is needed to permit Single Taxers to give an honest political expression to their full views and to advocate them at the time when it is most important that they be considered during political campaigns.

A vote is the way in which we express our wishes in regard to legislation, and our views cannot be expressed, believing what we do, by a vote for any other party now on the ballot.

Success will most surely come along this line. Success cannot be gained by voting into office the opponents of our belief. Both political expediency and individual duty direct us to vote as we believe.

Our thanks to the Great Adventure. It has stimulated our hope, awakened our conscience and devoted us to fresh endeavor. May it succeed and carry the blessing of freedom around the world.

THE PROTEST ADOPTED AT ATLANTIC CITY

TO ALL SINGLE TAXERS:

The undersigned, being a minority of the persons attending a meeting called to be a National Conference of Single Taxers of the United States, held at Atlantic City, on April 13, 14 and 15, 1917, deem it their duty to pre-

sent a statement of the occurrences which have obliged them to dissociate themselves from the conclusions reached and the future action recommended by the Conference.

FIRST: As to the Call: Those of us who signed the Call declare that we were induced to sign it under representations that such a Conference, by calling attention to the fact that 260,000 votes had been cast in the late election in California for a Single Tax amendment to the State Constitution, would advance the Single Tax cause throughout the country. It was further urged that Luke North, having been an energetic worker for the Great Adventure movement, which had been a factor of great importance in the campaign, would be the best man to tell the story. We assert that we did not understand and we were not informed that only Single Taxers who approved the Great Adventure as represented by Luke North, endorsed its methods, accepted its claims and supported its leaders, would be welcome to participate.

SECOND—As to the Conference itself: The Conference assembled on Friday afternoon, William J. Wallace was elected Chairman and James H. Dix, Secretary; and committees appointed to report the same evening. On reassembling the committees presented their reports. The Rules Committee reported as the first item of business for Saturday morning the consideration of "The Single Tax work in California." The report of the Committee was never submitted to the meeting by the Chairman but he assumed the right to amend the resolution by striking out the words "Single Tax" and substituting the words "Great Adventure." He based his action on the theory that the only question before the Conference was to devise ways and means of advancing the Great Adventure movement as represented by Luke North. By his action he put the meeting in the position of having to overrule the Chair in order to act upon the report of a committee appointed by the Chairman himself. It is but just to the Chairman to say that in all his arbitrary and unusual rulings he was supported by a majority of the persons present at the meeting.

Some idea of the narrowly restricted spirit in which the Chairman ruled may be gained from the following incident: The Conference met on Jefferson's Birthday. Following a time-honored custom, the Committee on Resolutions offered appropriate resolutions laudatory of Thomas Jefferson, who said that "the land belongs in usufruct to the living." The Chairman ruled that it was not "so nominated in the bond," and refused to permit the meeting to consider the resolution.

The signers of this statement do not hesitate to affirm that they have never attended a meeting presided over by a chairman so narrow in his constructions and so arbitrary in his rulings. The impression produced upon the undersigned was that he was merely executing a predetermined policy of "riding roughshod" over all attempts at discussion. A motion to accord the representatives of the Equity Tax League the same time in which to present their case as was to be given to Luke North was voted down, whereupon

most of the signers of this protest withdrew from the Conference. At the next meeting, apparently after the leaders of the majority realized their tactical error, this action was rescinded, and a hearing given to A. Lyle de Jarnette and Agnes A. Brundin, of San Diego, Judge J. H. Ryckman and Charles James, of Los Angeles.

We hesitate to place upon Luke North the entire responsibility for proceedings which put him in such an unfavorable light, but he sat through them all without protesting but openly stating "I do not want to be fair."

We believe in the direct and uncompromising advocacy of the Single Tax by methods which commend themselves to the general sentiment of Single Taxers in the several States.

For our part, what we have heard and seen at this conference leads us to the following conclusions:

(1) That Luke North's Great Adventure propaganda, however eloquent and fervid in itself, has been of such an intolerant character as to alienate practically all of the Single Tax men and women of California who are devoted to the cause in that State and whose work has been the chief agency in bringing so large a number of voters to a knowledge of the truth.

(2) That nevertheless we concede to Luke North and his associates the same freedom of action in working for the cause that we claim for ourselves, and regard as undemocratic any attempt to place obstacles in the path of any success which he may be able to achieve. We hope that those who agree with his methods and can accept his leadership will give him their support.

(3) That if Luke North sustains any relation of leadership to and not merely accidental association with a body of 260,000 voters in California, it is clear that the movement must be self-sustaining and that outside financial aid is unnecessary.

(4) That while we do not presume to advise individuals, we do respectfully urge upon Single Tax organizations outside of California that until such time as harmony is restored in State Single Tax affairs no financial support be extended to any group in that State.

(5) That as we believe in self-government, we deem it unwise to support the group headed by Luke North as against the Equity Tax League to which all other Single Tax organizations in California have given their support.

F. H. Monroe, P. H. Cornick, Stoughton Cooley, Byron W. Holt, Harry H. Willock, John J. Murphy, William Lustgarten, Edward Polak, Henry J. Gibbons, Joseph Dana Miller, Benjamin Doblin, A. P. Potter, A. C. Pleydell, Emanuel M. Klein, Harold Sudell, August Weymann, Wesley E. Barker, William Ryan, B. F. Lindas, Joseph H. Fink, R. C. Barnum, Walter G. Stewart, Frank Kapple, Frederic Cyrus Lebuscher.

LET us not look so much to our fathers as patterns, but to our children as the realization of ideals.—JAMES BELLANGEE

A SUPPLEMENTAL STATEMENT IN REGARD TO THE CALIFORNIA SINGLE TAX SITUATION

In the protest signed by twenty-four Single Taxers, members of the minority, attending the Single Tax Conference at Atlantic City, New Jersey, on April 13-15, 1917 it was stated: "That while we do not presume to advise individuals, we do respectfully urge upon Single Tax organizations outside of California that until such time as harmony is restored in State Single Tax affairs, no financial support be extended to any group in that State."

This protest was drafted and signed before "The National Great Adventure for the Single Tax" was formed to exploit the "Great Adventure" as represented by Luke North. This action was taken in face of the fact that every Single Tax organization in the State of California has endorsed the constitutional amendment proposed by the Equity Tax League. To solicit contributions throughout the United States to aid "Luke North" in opposing practically all of the Single Taxers in California is an unwarranted interference in the affairs of that State.

The statement that the Great Adventure amendment is a Single Tax measure, while the Equity Tax League amendment is only an exemption measure, has misled many who do not know the situation in California.

Neither of these proposed amendments would take the entire annual rent of land for governmental purposes. The Great Adventure measure would raise all State and local revenues by a tax on land values only. The Equity Tax League measure would raise county and other local revenues (85 per cent. of the total State, county and local revenues) from a tax on land values only. It would leave State revenues to be raised as now from special taxes, chief of which are the inheritance tax, and the gross earnings tax on public service corporations, which was adopted by the people as a constitutional amendment six years ago. There is now no State tax on ordinary real and personal property.

Only thirty per cent. of the voters favored the Great Adventure amendment of last year, which would have abolished these State taxes. After due consideration, Single Taxers familiar with local conditions, have decided to leave the matter of State revenue in abeyance for the present. They believe from their experience in the last campaign, that many voters who did not favor the Great Adventure amendment will favor the Single Tax for local purposes. The Socialist party and Labor Unions which endorsed the "Great Adventure" last year have endorsed the Equity Tax League measure. It is estimated that about 100,000 Socialist votes were cast for the Great Adventure measure last year.

Both proposed amendments are avowedly expedients. In such case, when the great majority of Single Taxers in California have decided which

measure they think should be placed on the ballot at the next election, any outside aid for the Single Tax should be extended to them.

Peter Aitken, Albert Brandt, A. P. Canning, Stoughton Cooley, Otto Cullman, Benjamin Doblin, E. Stillman Doubleday, John Filmer, Joseph H. Fink, W. D. George, Whidden Graham, Byron W. Holt, Julian Kennedy, Emanuel M. Klein, Frederic C. Leubuscher, Sidney C. Lewi, William Lustgarten, Joseph Dana Miller, Samuel Milliken, Frederic H. Monroe, John J. Murphy, A. C. Pleydell, Edward Polak, A. P. Potter, William Ryan, Robert Schalkenbach, E. J. Shriver, Walter G. Stewart, August Weymann, Harry H. Willock.

THE DAUGHTER OF HENRY GEORGE ON THE CALIFORNIA SITUATION

(For the Review)

By ANNA GEORGE DE MILLE*

Since the beginning of time there has not been such need as there will be when this world strife shall have ceased for those "who see the light" to show the crushed and bewildered peoples a way out of their economic tangles.

And so it seems vitally important that Single Taxers, who are surely the clearest of economic thinkers, should lay aside all petty differences and personal desires and pull together toward their great goal where they may demonstrate to the suffering world an ethical philosophy and a tax system that will make it possible to have peace on earth and good will to men.

That we in California should band together in one strong group that will make for concerted and focused action seems vitally important. We live in a State where Nature has been superlatively bountiful, but where graft and privilege stalk rampant. Here the Single Tax philosophy was born, and last November the fact that many thousands are looking toward the Single Tax as a solution of their economic troubles was demonstrated by the inspiring number that voted for a near-Single Tax Constitutional amendment. This splendid propaganda, led under the banner of the so-called "Great Adventure" group, is now being followed up by even more vigorous and widespread proselytizing. Two measures are to be submitted by petition to the voters of the State.

The fact that there are two petitions means a waste of money and energy, and a certain weakening in results. Therefore the question as to which one Single Taxers should concentrate on, is of great import.

A true Single Tax document to be circulated in a petition that he who runs may read, and that afterward goes on ballot, must be short and concise. It cannot, unfortunately, cover all details in disposing of the old regime and

*Mrs. William C. de Mille is the last surviving child of Henry George. She has been a resident of California for a number of years, and is thoroughly conversant with the unfortunate situation in that State.

planning for the newly proposed one, but it must make its demand in brief but definite form so that even hostile officials may not find it easy to misinterpret.

While the Equity Tax League measure may not seem a perfect document to those who want unequivocal Single Tax immediately—those who framed it made it as strong as they believed the traffic would bear and there is little doubt in the minds of the great majority of California Single Taxers that it is by far the better of the two petitions offered, and excellent in itself—it has been indorsed by practically all the Single Tax Clubs and by the Socialists and Labor Unions. It is a self-executing measure, and once it is accepted by the people of the State as part of their Constitution, it cannot easily be twisted and misinterpreted by a hostile legislature.

It approaches Single Tax through the exemption method—a wise one, surely, for few people object to the lifting of the tax burden. Nor does it make the change from the old mode to the new one so abruptly as to cause confusion in taxation administration, but instead works slowly, and over a period of two years' time.

Since it removes improvements and personal property from the list of taxable things, it leaves land values as the source of revenue, thereby gaining its desired aim.

At first glance the "Great Adventure" measure seems straighter Single Tax, but as a proposed Constitutional amendment it has weaknesses. It is not self-executing, it removes public service corporations, (which in California are listed as personal property), from taxation, and it plans to work into the Single Tax, not slowly and conservatively, but fully and completely on Jan. 1, 1920. Henry George, himself, did not advocate making this fundamental move from the old form of taxation to the desired one in a day. He knew that a great and fundamental reform, to be lasting, must be made step by step, and with the support of the majority of the people educated to its need and conversant with the arguments that support it.

It is idle to discuss whatever merits the small "Great Adventure" group claim for their particular measure, since they stand isolated and apart from all other organized groups of Single Taxers.

If democracy stands for anything in our lives it must be a living force in the attainment of Single Tax. The vast majority of organized Single Tax groups have declared for the Equity Tax League amendment, and if it were for no other reason than the democratic principle of the will of the majority, this should be sufficient to commend the indorsement of this measure.

It will be no easy task to install Single Tax in California, for graft and privilege are entrenched here, and the power of press and money will be used to misinterpret and harm us in every possible way. Is it not wiser, then, for us who see the light, dim and far off though it may be, to travel together on the same path—the path that to the vast majority of us seems the wiser and better of the two?

**MRS. VON TWILLIGER OF THE ORANGES REPLIES TO MRS.
VAN ALLEN, OF MANHATTAN.**

DEAR ALICIA:

Your welcome letter received. I was overjoyed to hear from you. But I never could quite understand, my dear Alicia, your attitude toward the working classes. It is so unsympathetic. I am sure that much can be said in extenuation of the poor people who have to work.

Now with me, I am up to my ears in reform work. I am really quite a radical. I have even done something to advance the Mothers' Pension Measure, and have been elected president of the Orange Club to get a bill through the legislature. I have even skirted, as one may say, the more radical and as you perhaps would call it, the dangerous Minimum Wage Law. I almost feel that my enemies might call me the Emma Goldman of the Oranges. I am really quite emphatic and pronounced. I feel like a Joan of Arc.

But you, with your lack of passionate sympathy for the working classes, cannot be expected to be in accord with me in my levelling work, as you might term it. You never were democratic and universal—in spite of your brilliancy—and I know you will forgive me for saying this, Alicia.

I know, of course, why the poor are poor. They have so many things to buy, and they need so much, and there is so much illness among them. And then there are other reasons.

I think we should be grateful for the poor. I was thinking the other day of what a world this would be were there no poor. Then no one would take care of our streets and sewers. The distasteful work of the world would have to remain undone. And then the dirt and filth would be frightful.

As I say, I am interested in the Minimum Wage. You know this is the proposal for a law which would fix wages at a certain point, after carefully calculating just what is enough. I am sure that settles the wage question—don't you think so? Certainly the lawmakers can judge what should be paid to the workers—working girls, for instance, after estimating the cost of necessities and allowing a little for moving pictures, face powder and little luxuries like that. It is a simple matter to estimate such needs, and to equalize and apportion it all. I am amazed that people never thought of it before.

Myra—you know my niece Myra—thinks that the Minimum Wage Law might tempt employers to keep wages down to a certain level, and she wanted to know—she is really quite dense at times—why we should not have a Maximum Wage Law. She says the maximum rather than the minimum is what we all desire. There is no arguing with Myra—she is really quite preposterous.

Myra was telling me the other day about going to a Single Tax meeting. Really I almost shuddered. But she tells me that the Single Tax is quite respectable nowadays. In the times of Henry George, who was a notorious agitator in 1886, they used to talk of the right to the use of the earth, and of

abolishing private property in land, and of destroying the selling price of land—and all that kind of talk. Myra assures me that they talk quite reasonably now; they even say that by abolishing taxes on improvements they will increase the value of land, and they appeal to the landlords to listen to them. They point to Vancouver where land speculators have reaped great fortunes, though improvements pay no taxes. Of course, as Myra tells me, a great many of them say this is all “bunk”—that is the word they use—that Vancouver hasn't the Single Tax at all as contemplated by Henry George, and that those who teach it in the modern way are just trying to fool the landlords into adopting the Single Tax and then find out what a dreadful mistake they have made.

I am sure I do not know. Prof. Seligman has, of course, demolished the Single Tax many times, by proving that diamonds increase in value just as land does. Great fortunes have been made in diamond speculation, just as they have in land speculation. I told Myra that I never could see any difference, and that I thought Prof. Seligman's refutation conclusive. And then Prof. Seligman is a college man, too, and the author of *Progress and Poverty* was only a California printer who was always getting out of a job, and never had the favorable associations of a man in Prof. Seligman's position. Henry George was evidently “a ne'er do well,” and always dissatisfied with his condition and the world. It is quite clear that a man like that is no safe guide in matters so profound.

Myra tells that all is changed now. If the Single Tax is as mild and gracious a reform as some speakers to whom Myra tells me she has listened, I should almost feel like embracing it myself, though mindful, of course, of the dreadful reputation that Single Taxers once bore in the community. But Myra assured me that it is all quite different now.

Myra tells me of this Single Tax meeting she attended. The principal speaker was fine and eloquent, with a head like a lion. He told his audience of a poor woman in Cincinnati. Her poverty was pictured with such eloquence that it drew tears from those present. Then the orator began a long talk on taxes, though apparently the woman was too poor to pay any. Myra says it was absorbingly interesting and very wonderful to hear him tell of the taxes on a set of harness, which according to the speaker was taxed many times over.

I asked Myra if this woman paid any of these taxes, and she said she didn't think so, but the orator joined the woman to this set of harness in a perfectly lovely way, and that all saw the connection.

I said, “Good heavens, Myra, did the man want to harness the woman to her work, or what in the name of goodness did he want? What could a poor Cincinnati woman do with a set of harness even if she got it for nothing?”

Myra was a little peeved. She said, “Well, Auntie, you ought to have been there. The people were just carried away with it, anyhow. They didn't stop to think about it even if they didn't understand it. You yourself would

have said it was better than the silly talk of a man's right to the use of the earth—which you always said meant parts of the earth owned by somebody else. It was better than the radical talk you used to condemn. And it was addressed to people who might easily have been aroused to action that would have boded ill to those thirty thousand acres you own in South Jersey. Isn't it better that people should be amused over something they cannot understand, or at most leads to no particular consequences? You are very unreasonable, Auntie, at times."

I have been thinking of what Myra said. Perhaps she is not so unreasonable after all.

Ever yours,
Eustacia Von Twilliger.

BY-MONTHLY NEWS LETTER

By **THE EDITOR**

Our Missouri friends have formulated the following amendments to be voted upon in the general elections of 1918.

"Be it enacted by the people of the State of Missouri:

The Constitution of the State shall be and the same is hereby amended by adding the following Section to Article XIV thereof:

Sec. 13. There is hereby established in the State Treasury a fund to be known as the Homestead Loan Fund.

Said Homestead Loan Fund shall be lent to citizens of Missouri for the following purposes and for no other purpose whatsoever: (1) to purchase homesteads: (2) to erect permanent improvements on homesteads. Not more than three-fourths of the appraised value of any homestead shall be lent thereon; provided, however, that three-fourths of the appraised value of the improvement may be added to the three-fourths of the appraised value of the land to ascertain the limit of the loan. No loan exceeding three thousand dollars shall be made on one homestead. Every loan shall be secured by note and mortgage or deed of trust constituting a first lien on the homestead, except taxes and special assessments; and the improvements on the homestead shall be kept safely insured against fire and windstorms of the full insurable value thereof, and the policies shall be assigned as additional security for the loan. Every loan made from said fund shall bear interest at three per cent. per annum, beginning one year after date of the loan, which interest, together with one-twentieth of the principle shall be paid at the end of the second year and at the end of each year thereafter until the loan is paid in full; provided, however, that if the homestead on which such loan is made shall cease to be used as such by the owner thereof or his family, then the unpaid portion of such loan shall become payable in three equal installments falling due at the dates

of the next three installments of the loan as due by the original terms thereof, with interest at six per cent. per annum.

It shall be the duty of the Legislature at its first meeting following the ratification of this amendment to enact such legislation as may give full force and effect to the provisions thereof, and of all state and local officers respectively to execute the same under penalty of a forfeiture of their office.

THE PROPOSED HOMESTEAD TAX AMENDMENT

Be it enacted by the people of the State of Missouri:

The Constitution shall be and the same is hereby amended by adding the following Section to Article thereof:

No tax shall be imposed in this State upon personal property or upon improvements in or on land, or upon any person or occupation; provided, however, that nothing herein contained shall in any sense apply to taxes upon intoxicating liquors or tobacco or upon the manufacture or sale thereof, or to such licenses as may be necessary to a proper exercise of the police power; and provided, further, that this amendment shall not be construed to prevent the levying of income or inheritance taxes. All public revenue for State and local purposes shall be derived from a tax on the value of land, exclusive of improvements. Mines, franchises and rights of way of all public service utilities operating under public grants shall be deemed to be property in land and the value thereof shall be assessed and taxed accordingly. This amendment shall govern all assessments made after its adoption.

All provisions of this Constitution in conflict herewith are repealed as far as they so conflict.

The Homestead Loan and Land League have begun the publication of an official organ edited by Carl Brannin. Frank P. Walsh, who is president of the League, contributes an article which occupies the first page, the title of which is "To Give the Homeless Homes." Mr. Vernon J. Rose, who needs no introduction to readers of the REVIEW, presents the editor of *Land and Labor* in the following appreciative words:

"I have known Carl Brannin from boyhood. As a boy he was an active, virile chap, in love with the out-of-doors. He comes of good antecedents; a father and mother as fine people as are found in the Lone Star State and possessing unusual intellectual powers. They are sincere people and that splendid virtue has been transmitted from parents to son. Carl Brannin has the spirit of a Crusader, plus the common sense which Crusaders usually lack. He has turned his back definitely upon those paths which lead to ease, preferment and conventional respectability to put his life and efforts into the cause of justice and liberty; the making of this a fairer and easier world for all mankind, with equal opportunity. For the past two and a half years he has held the position of assistant to Herbert S. Bigelow in his work in Cincinnati and Ohio.

On behalf of the committee, when Carl Brannin comes to you, may I bespeak for him the cordial reception and earnest co-operation from you which the character of the man deserves and the cause he so well and faithfully represents imperatively needs."

The Los Angeles, (Cal.) Single Tax League, at a meeting on April 19, adopted the following resolutions which may well serve as a model for other cities:

"WHEREAS, due to a state of war now existing between the United States and Germany, this country is facing a food shortage; and

WHEREAS, the President of the United States has called upon every man, woman and child to give tangible evidence of their patriotism by using every possible means to increase our food production; and

WHEREAS, there are numberless vacant and idle lots within the limits of the City of Los Angeles; and

WHEREAS, there is a great number of men, women, boys and girls in the city who would cultivate gardens on these idle lots, if their owners would grant permission; and

WHEREAS, the owners of many of these vacant and idle lots will not grant permission for their cultivation; and

WHEREAS, it is believed that if the City Council would assess a water rate against vacant and idle lots in the city, such action would tend to induce the owners to permit cultivation of same by parties who would be willing to pay the water tax;

NOW THEREFORE BE IT RESOLVED that the Single Tax League of Los Angeles request the City Council to pass an ordinance assessing a water tax against all vacant and idle lots in the City of Los Angeles, said water tax to be the minimum rate now assessed against occupied premises."

The Los Angeles Club have also adopted and circulated the following resolutions, which originated with the Toledo, Ohio, Single Tax Club.

"WHEREAS, the United States is confronted with the problem of raising additional revenues; and

WHEREAS, the income derived from the ownership of land is estimated as being five billion dollars per year; and

WHEREAS, this income is due almost exclusively to the presence and activities of the American people;

NOW THEREFORE BE IT RESOLVED that the Single Tax League of Los Angeles urge upon Congress the justice and expediency of taxing land values to secure the necessary additional revenues; and

RESOLVED FURTHER that a copy of this resolution be sent to our Senators and Congressmen from California, and to the press of this city."

There are many incidents that show a real advance in public thought in

our direction. The recent action of the United Mine Workers of America in adopting resolutions urging the repeal of the constitutional provision for the apportionment of direct taxes and the levying of a tax on land values to meet all the expenses of the war, is a gratifying evidence of an awakening in the ranks of labor to the importance of the land question.

An inconspicuous item in the *Tribune* of May 13 announces that the Administration will compel the cultivation "through a scheme of heavy taxation" of idle lands, and that the plan has the endorsement of Secretary Lane.

In the House of Representatives Congressman Crosser has introduced a bill which is practically a duplication of the Bailey bill, for the federal taxation of land values.

EVEN in the front ranks one's position is not very dignified when standing on another's toes.—JAMES BELLANGEE.

ONLY the man who is accustomed to do for himself is qualified to appreciate what others do for him.—JAMES BELLANGEE

MEN can only do efficient work when the mind directs the hand. Hence self-employment is the best employment.—JAMES BELLANGEE.

THE moon sheds her light, not in charity, but because by her nature she can do no better with the light she receives from the sun.—JAMES BELLANGEE.

THOSE who make private property of the gift of God pretend in vain to be innocent. For in thus retaining the subsistence of the poor they are the murderers of them who die every day for want of it.—POPE GREGORY.

IF ALL men were so far tenants to the public that the superfluities of gain and expense were applied to the exigencies thereof, it would put an end to taxes, leave never a beggar and make the greatest bank for national trade in Europe.—WILLIAM PENN.

I FULLY admit this; I have stated it long ago at Midlothian I hold it without the smallest doubt; if a time came when the British nation could think that land ought to be nationalized and that it were wise to do it, they have perfect right to do it beyond all doubt and question.—MR. GLADSTONE.

LAND which nature has destined to man's sustenance is the only source from which everything comes and which everything flows back, and the existence of which constantly remains in spite of all changes. From this unmistakable truth it results that land alone can furnish the wants of the State, and that in natural fairness no distinction can be made in this.

—EMPEROR JOSEPH II.

SINGLE TAX REVIEW

An Illustrated Bi-Monthly Magazine
of Single Tax Progress

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M A Y — J U N E , 1 9 1 7

PUBLISHER'S NOTES

RECEIPT of copy of this issue of the REVIEW
is an invitation to subscribe.

AN effort will be made this year to increase
the subscription list of the REVIEW with a
view to urging upon Single Taxers of the
nation the need of making it a monthly pub-
lication, and devoting a good portion of its
space to the news of the National Single Tax
League.

WE shall hope to work in perfect co-opera-
tion with the newly organized national com-
mittee. Hitherto there has not been the
co-operation that we should desire, owing to
circumstances which it is unnecessary to
recapitulate. Had there been such co-opera-
tion the subscription list of the REVIEW could
have been doubled if not trebled, and this
would have served as a starting point for a
national monthly. With the new organiza-
tion, however, even though it must labor under
the disadvantages of an impracticable con-
stitution, the possibility of effective assoc-
iated effort is greatly increased.

FULL details of what was done at the re-
cent meeting of the national committee in
this city will appear in the *Bulletin*, issued
from Cincinnati. It is to be regretted that
what was done cannot be set forth here, where

it could be more conveniently, and, owing to
the greater space at the disposal of the RE-
VIEW, more adequately presented. But it
seemed otherwise to the committee, and we
bow to their decision. Single Taxers of the
country will soon come to see that what
should be avoided is unnecessary duplication of
effort, and their judgement will have weight
with the newly elected national committee,
in whose wisdom we repose all confidence.

THE starting of the REVIEW as a monthly
publication may well be postponed in view of
unhappy condition of the country. But with
the beginning of 1918 many things may change
for the better. At all events, there should be
no relaxing of our educational effort. Though
many avenues have been closed to our agita-
tion by reason of the engrossing calls of the
war, other means are presenting themselves
that give the propaganda, in some directions
at least, an added effectiveness.

SINCE printing in the March-April issue
extracts from letters from the hundreds re-
ceived urging that on no account the REVIEW
be discontinued, we have heard from many of
the REVIEW's friends in foreign countries,
Great Britain and Australia. Citation from
two letters of John Paul shall be given,
owing to the unique position held by Mr. Paul
as the editor of the organ of the movement
in the United Kingdom, which for a score
of years he has conducted with such notable
ability. Mr. Paul says:

"I hope you are having a suitable and
encouraging response to your appeal for the
future of the REVIEW. I want to join in here
in a small way and enclose five dollars. I
like the REVIEW very much, and wish it
could be brought to me once a month instead
of bi-monthly. I am sure that is the view of
very many of its readers. The REVIEW and
the *Public* complement each other; the one
gives us the inside news of the movement,
and the other lets us know how those on the
boundary line and beyond are being looked
after. In my judgement it would be a calam-
ity if anything were to happen to put either
of them out of commission."

In a second letter Mr. Paul adds:

"I am looking at my brief note to you on March 27th. I should like to add before the closing sentence: That is not to say that the *Public* has no good word for Single Taxers, nor that the *REVIEW* renders no service to those outside the camp. Single Taxers can get good encouragement and help from the *Public*, and outsiders, or boundary line folk, or some of them, can have food for reflection and inspiration as well from the *REVIEW*."

A letter received from C. W. Sorensen, of the Yorkshire (English) Branch of the Land Values League, contains the following:

"I am much concerned at the possibility of the *REVIEW* being discontinued. As a subscriber for many years I should miss it greatly. It is one of two Single Tax periodicals that I file. I trust that you will be able to command the necessary support to make it a monthly."

A. C. Sittig, of Baltimore, writes: "The *REVIEW* was my first love among Single Tax periodicals; and although straightened in financial resources I hope to cling to it even though compelled to abandon five other Single Tax papers."

Ernest Bray, of New South Wales, writes: "The *REVIEW* is always interesting and instructive."

Louis D. Jacobs, of London, England, writes: "The *REVIEW* has become an institution with many of us and its discontinuance would be a serious setback to the movement. It is a fund of information and one always derives fresh inspiration from its perusal. In saying this I am sure that I represent the feeling of Australian readers of the *REVIEW* as well as of many on this side."

Ashley Mitchell, of Huddersfield, England, writes: "I was amazed to read your editorial in the Jan.-Feb. issue. I have been delighted to receive the *REVIEW* for many years now and have carefully preserved every number, which is evidence in itself of the value I attach to it. The idea of ending such a work seems to me absurd."

Other extracts from the many letters received could be given, but these must suffice.

THE Five Year Book is nearing completion, and the long task is almost done. We ask the indulgence of our readers for the delay in

its appearance. Time had to be snatched from other work on the *REVIEW*, and nights and Sundays have been given to its preparation. It falls below the standard set, but a useful book has been produced, and we have at least shown how the task may be better done some time in the future. Our grateful thanks to all the friends who have helped in so many ways. The work will be ready some time in June.

Mr. HARRY WEINBERGER, Single Taxer of this city, in March number of *The Fra* has an article entitled "A crime." The crime is that of being a Single Taxer of which a recent candidate for governor of New York was accused. The article is an admirable one and the Single Taxers of the city are to be congratulated in having a writer who can state our principles so well and clearly in a magazine of character and influence.

DEATH OF WILLIAM H. BARNES.

Mr. William H. Barnes, for over ten years printer for the *SINGLE TAX REVIEW*, died April 1 of pneumonia, after a four days illness.

Mr. Barnes was a Single Taxer. It is now only about four or five years since he came to see the truth for which we contend. He did not yield easily. His Bible stood in the way. For a long time he could not see that individual regeneration was impossible under an unnatural economic system, and that personal righteousness could not of itself solve the great social question. But when he did see it he drew from the same Book the inspiration and the lesson of social justice. The same honesty of conviction that made him a difficult convert made him a powerful advocate, for he learned to see all phases of the problem with extraordinary clearness. He talked the gospel wherever the opportunity presented itself. He was extremely persuasive and wonderfully gentle and patient.

We shall miss him greatly. His advice and suggestions were always helpful. He was a fine type of Christian gentleman. In his death the movement has lost a strong advocate and the editor of the *REVIEW* a very dear friend.

FROM THE FIELD

 JAMES F. MORTON, JR., REPORTS HIS LECTURE WORK

The failure of any report from me to appear in the last issue of the REVIEW is due to the fact that my news letter, duly prepared and left by me at the editor's office in his absence, was in some way misplaced, and has never been found. I am sorry for this, since that letter was written under more favorable circumstances than the present, which must of necessity be somewhat hastily prepared and mainly confined to a bare resume of the facts of my propaganda wanderings thus far in the year 1917.

The work of this period has been practically confined to the western counties of New York. For various practical reasons, it was best to follow up leads already begun in different localities, although this unfortunately postponed until another season visits to certain important centers not yet reached. It is not the purpose or intention of the New York State League or of its field secretary to neglect any section, or to exhibit any degree of partiality; and I hope that friends of the Single Tax propaganda in every part of New York will feel that this work is theirs, and will of their own initiative enter into correspondence with me or with Mr. Doblin regarding future plans of activity, without waiting to be first approached. There are often special local reasons, with which it is impossible for any one not on the spot to be acquainted, for pushing the work in particular communities at special times of the year or in connection with particular occurrences. Should our friends inform us on these points, it would be a pleasure to arrange the schedule of lecture trips so as to conform to these local needs. Kindly remember that plans have often to be made months in advance, although not invariably so, and that the time to write is as soon as an idea suggests itself or an emergency either arises or can be foreseen near at hand or in the distance. Long distance jumps have to be avoided, as far as possible. Unless in a case of considerable urgency, it would not pay to interrupt a visit of a month to Buffalo, in the neighborhood of which a series

of meetings had been arranged, to give a single talk in Albany, or to break into a fortnight in Binghamton to spend a couple of days in Ogdensburg or Watertown; but by correspondence in advance all these places could readily be dovetailed together in a circuit trip or at worst in a season's schedule.

Just another word to some of our isolated friends. As my trips require a good deal of crisscrossing the State, I shall at one time or another come within convenient distance of practically every community. Part of the field work contemplated by the League is that of promoting solidarity among the friends of the cause, and bringing us all into a closer and more sympathetic touch with one another. To this end, I shall always find it perfectly within my line of duty to call on solitary Single Taxers or interested inquirers, become acquainted and show them what is being done and how the cause is progressing. So if you live in a small community, and see no way of getting up a meeting of any kind, don't feel diffident on that account, but let me hear from you. A good chat together, when I am within reach of your village, will do us both good; and you can help the movement by explaining your own difficulties and the problems of your own community. Just a line to me at 68 William Street, New York City, will bring you in contact, without committing you to any efforts beyond your ability or desires.

After the winter holiday season, I betook myself first to Chautauqua County, where the ground had been pretty well prepared by previous visits. Outside of Jamestown, my audiences in that region were women's clubs, men's clubs (chiefly connected with churches) and community clubs. The places visited were Silver Creek, Bemus Point, Portland, Sinclairville, Westfield, Dunkirk, Sherman and Ashville. In all these, strong interest was shown; and the Single Tax teaching was very cordially received. Openings for another season have already developed in other towns of the county. In Jamestown, the local helpers felt it best to concentrate this time on one large meeting. This was held in the Eagle Temple, and was one of a course given there as among the main events of the year. Several hundred were present, and

gave splendid attention, manifesting strong sympathy with the thought presented. At the Saturday Night Club, a group of leading professional men, including the mayor of the city and prominent representatives of the press, the bar and the principal industries of the city, were equally responsive. As a rule, controversial subjects introduced there are hotly debated; but the invitation to discuss the Single Tax, after the lecture met with a number of unqualified endorsements of the principle and its applications and with some close and pertinent questions, but with no opposition whatever. Invitations for other addresses in Jamestown next season are already in hand. Chautaugua County is decidedly on the map as a field for Single Tax activity; and its open advocates there are numerous and growing in strength and courage.

A brief return to New York, which was necessary on account of plans made long before, was especially marked by an address before the teachers and pupils of the Mason School of Tarrytown, which ranks among the largest and most important private schools of the State. I count every opportunity to appear before an educational institution, be it private school, business college, high school or university, as of exceptional importance, as it thus becomes possible to reach the coming generation and to stimulate its progressive tendencies; nor have I ever failed to observe encouraging results from such an appearance.

Returning to the western counties, I spoke before clubs in Yorkshire, Arcade, West Falls and East Aurora, with satisfactory results. It should be said that from this period and up to the time of writing, the handicap of bad weather has been present to a most unusual degree. Bitter cold, violent storms and excessively bad roads have persistently dogged the winter and spring campaigns, inevitably cutting down audiences in a majority of the places visited. But there was almost always a reasonably good showing, in spite of these handicaps; and those who did attend were as receptive as could be desired, many declaring themselves converts, and others wishing to investigate further.

A fortnight in Rochester proved to be a very busy time, involving fifteen lectures, several of them before clubs and granges of

neighboring villages. A live nucleus has now been developed of ardent and working Single Taxers; and the Rochester Single Tax Club promises to be one of our most efficient local organizations.

I wish space and time permitted an adequate account of the work in Binghamton. Here, too, the Single Taxers are organized, and indeed to some purpose. Several old-timers, with a sprinkling of the newer element, are carrying on an energetic all-the-year-around Single Tax campaign, and are getting decided results. It is an honor to be a Single Taxer in Binghamton. The subject is vigorously discussed in the daily papers of that city, much to the discomfiture of the few opponents of the movement, who occasionally seek to refute its bedrock principle. In eight days in Binghamton, I delivered nine addresses to audiences of the most varied types.

After another return to headquarters, in connection with which I attended a dinner of the Land Party, and addressed a church club in Brooklyn, my work carried me again westward, where I made Buffalo my headquarters for the Spring campaign. I found great difficulties in the city itself, owing to the pre-occupation of its people with war problems and their disinclination to consider even vital domestic issues. As a subsidiary embarrassment, the city was just recovering from a Billy Sunday campaign, and was not in an attitude of mind favorable to a realization of the importance of problems of social justice. The ever indefatigable Tom Work nearly wore himself out with efficient labors, which under normal conditions would have borne very large fruits, and even under the before-mentioned handicaps were by no means wasted, as several excellent engagements bore witness. The greater part of my activity, however, consisted in lectures arranged in towns surrounding Buffalo or a little distance away. Newfane, Middleport, Alden, Lancaster, Ransomville, Corfu, Somerset, Lewiston, Leicester, North Tonawanda, Castile, Brockport and Perry, are the places thus far reached with one or two more to come, as I write before the close of the spring trip. The results in each of these localities were highly gratifying. In most of these communities the Single

Tax comes as a new idea, about which complete ignorance hitherto prevailed; and the common sense and justice of it make an instant impression on the majority. Some of our best work must be done in the smaller towns; and I wish it might be possible to reach every one in the State. Could this be achieved, I have no hesitancy in declaring that a referendum held at any time on the Single Tax or on any measure leading toward it would be assured of victory. How far will the reader of these lines help to make this a possibility?

The critical conditions prevailing in the country, with the interruption to the normal progress of events due to a state of war, create new problems to be faced. It is no time, however, to relax propaganda activities. Rather are there many aspects of the present situation which cannot be dealt with rightly except from the standpoint of fundamental democracy. In such times as this, the enemies of progress are ever on the alert to establish precedents which will be hard to overthrow on the return to peace, and to strengthen their position with relation to the rest of us. To drop our propaganda activities at this time, would be to play into their hands, and to make later resumption difficult, by losing many threads of connection. Now, if ever, we must rather redouble our efforts, minimize personal difficulties and disputes, and pull together with our utmost energy. Loyalty to country is in no way better proved than by loyalty to principle, by the unswerving use of our respective abilities and opportunities toward the perfecting of the economic and social institutions of our land. The most fundamental work in this direction is that of the warfare against land monopoly, with its long train of subsidiary special privileges and consequent evils.

The war revenue bill, which will undoubtedly be law long before these lines appear, is a painful illustration of the inability of our legislators to see straight along economic lines. In its present shape, with small hope of much improvement, the measure deliberately lays additional burdens on industry, which can have no other effect than to limit production, raise the already almost unbearable cost of living, deplete the vitality of the

people, and thus kill the goose that lays the golden egg. Special privilege will escape, as it usually does, the load nominally laid on it being readily shifted to the common people, since the source of privilege is untouched. The landiord class is the one special pet, not called on to bear even a nominal burden, but placed in the position of continuing its parasitic profit-taking at the expense of the labors and sacrifices of all the other classes. Sneaked into the bill, with much danger that it will actually pass, is the perennial attempt to kill the liberty of the press by raising second-class postage rates, which will destroy most of the independent publications. This infamous scheme has been repeatedly tried and always exposed and defeated in normal times; and now the enemies of our liberties are confident of at last attaining their nefarious ends by taking advantage of the present situation, when their real aim is likely to escape observation. Meanwhile, the land speculators stand pat, and smile at the simplicity of the people, who burden themselves in order to keep up their tribute to the aristocracy of privilege. So shameless have they become by being indulged so long that they see in the present situation a chance to make extra profits, when all other classes are sacrificing their usual profits. The kind of patriotism to be expected from the land hog has been well evinced by the Rockaway Point episode, where the crowd controlling land needed for government fortifications have the consummate greed and impudence to demand two million dollars for property which they themselves have always valued at only \$700,000. The Single Taxers will see that this is not forgotten, if nobody else finds it convenient to offend the delicate ears of these "gentlemen" by exposing their performances. The lesson of it all is eternal vigilance and incessant activity. Let us take off our coats, and work harder than ever, sowing abundant seed now, and looking for the harvest in the saner days to come.—JAMES F. MORTON, JR.

AN item of news from the New York City realty world is of interest. It announces that the substantial old dwelling at 39 Fifth Ave. and a brick stable around the corner have been razed to reduce the taxes on the property.

NEWS—DOMESTIC

WISCONSIN

There are four Single Tax members of the legislature, to wit; Edward Nordman, J. W. Conner, Walter A. Duffy, and P. A. Hemmy, all from Northern Wisconsin. Mr. Nordman is the leader and is serving his third term in the legislature. He became a Single Taxer in the usual way, by reading Progress and Poverty in his youth some twenty-five years ago. He has been an active working Single Taxer ever since, and was elected to the legislature upon his own frank Single Tax platform, and as a Democrat. The other members of the legislature above named may be said, in a general way, to be converts and followers of Mr. Nordman.

The situation in Northern Wisconsin is quite favorable to the cultivation of Single Tax sentiment without much study of the fundamental philosophy. Very large sections in that part of the State consist of wild land, some swamp, some pine "slashings," from which the valuable timber has been removed, and some stretches of sandy soil covered with a light growth of timber of little value. Large sections of this land are owned by lumber companies and non-resident land speculators. Their first effort is to work it off upon settlers whom they induce to remove to the land under land contracts providing for small payments on long time. The land is not very valuable, ranging in price from \$5.00 to \$30.00 an acre. Some of the settlers eke out a rather poor living, improve the land, and establish homes. Others spend a few years in improving the land, but finally fail and move away. The land falls back to the original seller, benefitted by a few years of the settler's labor and improvement, and is then sold to a fresh settler at an enhanced price.

The result is that the scattering settlers are increasing the value of the wild land of the non-resident owners, at the same time the settlers erect schoolhouses, build roads, and of course levy taxes. As might be expected, they assess the unimproved land of the non-residents about as high as the improved land of the settlers. In one section the improved

land is assessed at \$1.00 per acre more than the wild land, while the average cost of clearing the land is some \$25.00 to \$30.00 per acre. This system is, of course, in violation of the law which provides that all property shall be assessed at true value. The result is much friction and litigation between the settlers and the non-resident owners. It is very easy under such circumstances to make Single Taxers; and the settlers soon learn to discriminate strongly in assessments against the non-residents who have no vote in the election of officers nor in the levying of taxes. It is easy to convince one of these settlers that he should not be assessed for his improvements, and unimproved land should be assessed at as high a rate as improved farms.

Mr. Nordman introduces bills and amendments to the constitution from time to time, not so much with the hope of securing the relief which he seeks for Northern Wisconsin, as for educational purposes in the legislature and through the newspapers. At the same time he is making some progress in securing consideration of his views and succeeded in securing the passage of a resolution for an amendment to the constitution which, however, was defeated by the subsequent legislature. A proposed amendment in this State must be adopted by two successive legislatures before being submitted to popular vote.

CALIFORNIA

The Los Angeles, Calif., Single Tax League, has accompanied the copy of the resolution printed in our Bi-Monthly News Letter with the following, which is properly designated a "cameo;" Mr. David Woodhead is responsible for it.

1. There is a vital and fundamental difference between that portion of the National wealth represented by land values and by other forms of wealth.

(2) The price of land is simply the amount of wealth which can be demanded from capital and labor for the opportunity to produce wealth upon it; and land value exists only where a civilized, intelligent, wealth-producing population exists. It is purely the product of the community and is not produced by the individual.

For these reasons, in a great emergency such as now confronts us, this community-created wealth should be drawn upon by taxation before drawing upon the wealth created wholly by the individual.

To tax land values for the conduct of the war will not add any burden to labor or to capital; will not decrease the production of foods or of other useful things, but on the contrary will bear more heavily upon land held for speculation and will throw such land into use and will tend to greatly accelerate production."

MINNESOTA

The movement is making great progress in this State. The bill taxing nearly all personal property and buildings at about one half the rate on land came out of the Tax Committee of the House with only one vote against it. The Chairman of the Committee, a former Speaker, said to me that he regarded it as the most important question before the people of the State, and that it should be pushed at the very beginning of the next session.—C. J. BUELL.

MICHIGAN

The Michigan campaign for site-value taxations was fairly launched at the second conference just held in Detroit at the Board of Commerce rooms. Petitions for signatures are already in circulation. Close to 63,000 names will be necessary in order to place the proposed constitutional amendment before the people at the general election in November, 1918. The amendment reads as follows:

"Section 7. All assessments hereafter authorized shall be on property at its cash value, except on personal property and improvements in and upon land, neither of which shall be assessed at more than one-half their cash value. The personal property of every person or corporation, up to the amount of a cash value of One Thousand Dollars, and the improvements in and upon each parcel of real estate, separately assessed, whether owned in common or by joint owners, or by a corporation or by an individual, up to the amount of a cash value of One Thousand

and Dollars, shall be exempt from all taxation. The legislature may provide by law for the assessment of personal property or the improvements in and upon land, or both, at a rate of less than one-half their cash value, or for increasing the amount of the above mentioned exemptions, or for entirely exempting such personal property or such improvements in and upon land, or both, from all taxation. Provided, that this amendment shall in no wise restrict or limit the authority of the State or any municipality or other taxing power to levy on public utility franchises and on all other kinds of property such taxes as the public needs may require."

Secretary of State Vaughan, who gave the wording his approval, as provided by the constitution, supplied the following heading;

"Petition to so amend the Constitution of the State of Michigan as to provide for assessing land at cash value, and for assessing personal property and improvements on real estate at not more than one-half of the cash value thereof. Also to exempt from taxation one thousand dollars worth of assessable personal property and one thousand dollars worth of real estate improvements for each property owner."

The conference passed resolutions demanding of congress that it so finance the war as to draw the necessary revenue from values created by the community collectively, and to refrain from taxing either enterprise or industry.

The officers are: A. Laurence Smith, Detroit, President; W. S. Blauvelt and F. F. Ingram, Detroit, Vice-Presidents; Judson Grenell, Waterford, Secretary; A. M. Todd, Kalamazoo, Treasurer. Besides the officers, the executive committee consists of A. L. Bregger, Bangor; Edward Frensdorf, Hudson; Myron H. Walker, Grand Rapids; S. M. Lloyd.—JUDSON GRENELL.

AN open letter to the members of the dominion parliament of Canada written by D. W. Buchanan has been printed and widely circulated by the Single Tax League of Western Canada. It urges the taxation of Canada's vast natural resources to help carry on the war, and as a policy to be pursued when peace is concluded and the tide of immigration to Canada sets in.

NORTH DAKOTA.

A bill to exempt from taxation improvements on farm lands has passed the legislature of North Dakota, and will probably become law. The Farmers Non-Partisan League is in political control of the State and Governor Lynn Frazier is a member of the League. The movement in North Dakota is of nation-wide interest to Single Taxers and will be watched with deep concern.

C. B. KEGLEY, of the Washington State Grange, has addressed a letter to Secretary Lane urging the confiscation of idle lands.

MISS AMY MALI HICKS gave an interesting exhibit of decorative arts at her studio, 158 West 11th Street this city from April 30 to May 18.

THE Lecture Bureau of the Joseph Fels International Commission, 122 East 37th Street, is now completely organized. The services of this bureau are at the command of all who desire them, and lectures may be secured by addressing the Bureau. The lecture staff is a formidable one and consists of Warren Worth Bailey, Earl Barnes, Grace Isabel Colbron, Bolton Hall, Frederick C. Howe, Benjamin C. Marsh, John J. Murphy, Scott Nearing, Geo. L. Record and Frank Stephens.

MR. ROBERT BALMER, of Buenos Aires, now in Toronto, writes the REVIEW as follows: "Will you kindly convey to such Single Taxers as you have occasion to meet the greeting of the Argentine Single Tax League, of which I am the special Delegate for Central and North America. We are keenly interested in all your efforts and particularly in the National Organization now in course of formation. May a strong representative Association be the result of your Convention. The peculiar necessities of the time, in which the economic sources or resources of the nation are subjects of national and urgent study, call for such an institution. A national land tax, such as Australia possesses, should emerge from the present crisis, if patriotism listens to counsel."

CORRESPONDENCE

IN SYMPATHY WITH THE REVIEW'S STAND.

EDITOR SINGLE TAX REVIEW:

I am in complete sympathy with the position you have taken in your Bi-Monthly News Letter in the March-April Single Tax REVIEW.

The tendency has been to get too far away from our fundamental issue and advocate tax reform.

Tax reform is but incidental to our great economic reformation. We must continue to make it an industrial and individual emancipation movement to win.—WM. MATHEWS, Spokane, Wash.

ENDORSES THE REVIEW'S POSITION

EDITOR SINGLE TAX REVIEW:

Have been reading and enjoying the last REVIEW: and I want especially to endorse the position in your Bi-Monthly News Letter, that as advocates of what has come to be called the Single Tax we should lay the first emphasis on its fundamental purpose to open up natural opportunities, to establish the right of men to the use of the earth, and so doing abolish want and the fear of want. I never make a talk on Single Tax to few or many, without laying this down as the primary purpose and showing the matter of public revenue as simply incidental to this. Without presenting the basic moral issue involved, we can make no headway with individuals without showing them that the change to Single Tax would be for their individual benefit, and if they are beneficiaries of the policy which we oppose we cannot show them this. But if we appeal to their sense of right we may win the beneficiary as well as the victim of land monopoly. We are never going to accomplish anything worth while with those who look upon the Single Tax simply, or primarily, as a good means for getting public revenue.

I want, too, to express my appreciation of the letter given on right hand column, page 109. My position with regard to any Single Tax organization is, that it should be incidental to local effort, satisfying the need of Single Taxers all over the country for keeping in touch with each other and co-operating with

each other; from time to time furnishing the organization and machinery, through which they can strike together when some special occasion arises, such as a California fight, or when some other special opportunity arises for an effective blow; but not as a sponge to draw to itself all the funds which Single Taxers throughout the country feel that they would like to devote to the cause, and in response perhaps to pull or pressure—or exposed to the suspicion of such—discharge it.

We ought to have a National organization and it ought to be supported generally, but it should be built up from local, county and State organizations, as other organizations nation-wide in scope are usually created.—
E. B. GASTON, Fairhope, Alabama.

SOCIAL PREPAREDNESS

EDITOR SINGLE TAX REVIEW:

I am glad to find the note of optimism in the REVIEW. There seems to me ample ground for a spirit of confidence. People sometimes forget that our principle is not the momentary issue of a party or faction, the passing battle cry of a hungry opportunism; but a cosmic social force, one that, if glacially slow is also glacially irresistible. As matters draw toward a climax, the action will be swift enough. The world war will bring our philosophy into operation beyond a doubt. Are we equipped to give it legislative form? When it comes there must be no lack of "preparedness" among those who must be responsible for its form and action.—WESTERN STARR, Westover, Md.

FROM A PARTISAN OF THE "GREAT ADVENTURE"

EDITOR SINGLE TAX REVIEW:

I note your comment on the California situation in the current number of the REVIEW, also your anticipation of a speedy settlement of the differences between the different Single Tax elements in California. No doubt the explanations given by the Equity Tax League are true, as are also those of the Great Adventure Group, but they can never agree or be-

come reconciled, one faction with the other. While both sides are undoubtedly sincere, they are looking at things from entirely different angles. It will be impossible for Luke North to go backward. He is a forward looking man, and has outgrown the position now occupied by the Equity Tax League. They have not yet grown or unfolded to the views that Luke North now holds, which views embody the ideals which stirred Henry George when he wrote his wonderful works. No man since Henry George has grasped so fully the vision of Henry George as has Luke North, and had the courage and the perseverance to stand for the ideals against a blind and unreasonable opposition of those who profess to be inspired by Henry George. The Great Adventure is the expression of the new spirit that is alive and manifesting everywhere in a surprising and unexpected degree. The leaven is at work in us all; we feel it, but cannot give expression to it. Luke North can and does, and we feel inspired and enthused by what he says. All but those who have become ossified. There seems to be no other explanation of it. Either they will not or cannot heed. They are not to blame, they can't help it, they are to be pitied, for they are missing the joy of life. The birth of the Great Adventure sounded the death knell of orthodox Single Tax. All professing to be Single Taxers will either come into the fold or be left out in the cold. This is a prophesy.—O. WERNER, Ocean Park, Calif.

TO REVIVE THE TEACHINGS OF HENRY GEORGE

EDITOR SINGLE TAX REVIEW:

Your article in the March-April issue saying that we need a revival of the teaching of Henry George hits the nail square on the head. I had begun to think that I was the only Single Taxer in the world who believed the truth Henry George makes so clear that land must be made common property to establish justice, and your expression of opinion in a publication like the REVIEW tends to revive hope that that truth will again appear to great numbers.—CHAS. K. HALE, Santa Cruz, Calif.

HENRY GEORGE'S PERSONALITY

EDITOR SINGLE TAX REVIEW:

In a paper, extolling the life and philosophy of Henry George, from the pen of Mrs. William R. Myers, of Anderson, Indiana, and read by her before the Tourist Club of that city in the early Nineties, I was particularly struck with a passage describing the appearance and personality of Mr. George. The manuscript, yellow with age, has just come to my view and that makes the passage in question all the more interesting.

In your issues of Nov.-Dec., 1916, on page 300, Mr. Thomas E. Lyons says of Mr. George that he had "a refined and intelligent face, but was deficient in emotional expression,—an agreeable but not particularly prepossessing presence, * * * * and was wholly devoid of the spell of magnetism which strong personalities exert."

This description is so out of harmony with the impression I dare say nearly everybody gets from reading the inspiring thoughts of Henry George, that it is refreshing to note the following description given by Mrs. Meyers. "I read *Progress and Poverty* in the early Eighties. I was carried away with the beautiful spirit of the book. Very shortly thereafter I met Henry George in Indianapolis. How often one is disappointed in people whose books we have enjoyed—but not so with me. As I looked into his face, there was brought to mind an account of an interview wherein Leigh Hunt, after meeting Charles Dickens, said of him, 'He has in his face the life and soul of fifty human beings.' One might multiply that a score of times and then fail to describe the face of Henry George. And his last portrait is a revelation. Twenty years of thought and action have left their impress."

Besides confirming the impression all of us have about the great personality of Henry George, this paper reveals the old time zeal and lofty moral protest against the ravages of land monopoly which inspired the adherents of the great philosopher when some of us were in our bare-foot days.

These pleasant ghosts of the past are a great pleasure to some of us of the younger generation who may sometimes think that the

desire for social justice and zeal for its consummation are almost entirely the product of our own day. The desire for justice is the golden thread that binds all eras of history. It is not the monopoly of any single period. That is the most inspiring element in the history of the race and it cannot be kept too vividly in mind, particularly by the young enthusiast who is just beginning his economics and social philosophy.

Mrs. Myers shows such a grasp of her subject and such balanced enthusiasm that even though she may declare that she has served her allotted span of usefulness, she should be a power for the Single Tax in a State that is sorely in need of such propaganda.—THEODORE TREPPE, Seattle, Wash.

BOOK REVIEWS

THE LAND AND SLAVERY QUESTIONS*

In the preceding number of the REVIEW we gave a critical summary of the contents of the first volume of Dr. Miller's new book on "American Debate," that dealing with purely constitutional questions. In this number we continue the same method in reviewing the second volume which treats of subjects that are essentially economic, land and slavery, though in the case of slavery constitutionality was the main issue in the controversy. The fundamental economic aspect of the questions has, however, enabled the author to discuss them from the standpoint of the Single Tax. In his preface in particular, taking advantage of the desirability of informing the reader of the logical plan of the volume, he has presented in epitome the economic philosophy of Henry George. He has not suggested, however, that this is a peculiar philosophy by branding it as the "Georgian" or "Single Tax," economy, for he believes that, owing to the almost universal acceptance by economists of the doctrine of the "un-earned increment" which is the basis of the

*"American Debate," a History of Political and Economic Controversy in the United States, with Critical Digests of Leading Debates. In two volumes, with separate indexes. I: Colonial, State and National Rights: II: The Land and Slavery Questions. By Marion Mills Miller, Litt. D. (Princeton). \$2 50 per volume. G. P. Putnam's Sons, New York.

philosophy, the time has now come for assuming that the body of truth which George inherited from such predecessors as Adam Smith and John Stuart Mill and logically completed, is political economy in its purest form, and so requires no personal label. Why speak of "Georgian economy" any more than of "Smithian economy?"

The first part of the volume, which treats of the Land Question, though it is of chief interest to Single Taxers, will not be summarized here, since it has been condensed by the author into an article on "Land Legislation in the United States" for the Single Tax Year Book, which will shortly be off the press.

The scope of the second part, the Slavery Question, is best indicated by the chapter titles: The Slave Trade, The Missouri Compromise, The Right of Petition (Abolition Movement), The Mexican War, The Wilmot Proviso, The Compromises of 1850, the Fugitive Slave Law, Repeal of the Missouri Compromise, The Dred Scott Decision, Popular Sovereignty (Lincoln-Douglas Debates), and The Morality of Slavery (Issues in the Presidential Contest of 1860).

Dr. Miller has been criticised for the great space that he has devoted to the Slavery Question as giving the reader the impression that it was the all-important subject of the time. The same criticism has been urged against the "Constitutional History of the United States" by Professor Hermann von Holst. The admission has been made by both historians that they intended to convey this impression, and they have justified their intention by claiming that the Slavery Question not only was the leading issue, but that it dominated American politics, entering as a disturbing element into almost all other subjects, while in practical politics it was supreme, dividing great parties and uniting small ones, electing Presidents, and guiding their administrations in both foreign and domestic affairs. If the historians who minimize the slavery question had gone primarily to the Congressional records for their sources in the manner of Von Holst and Miller they would be forced to the same conclusion.

Dr. Miller presents in graphic fashion the succeeding phases of the Slavery Question as the parts of a great age-long debate. Owing

to the application of his views to other movements, especially the Single Tax, we quote from the beginning of the final chapter, that on "The Morality of Slavery."

"Every great political movement is in form as well as in nature an argument. In the beginning general principles, 'postulates' are laid down. Then these principles are applied, pro and con, to particular issues which arise in the history of the country. Finally, when all the imaginable arguments have been thoroughly thrashed out in relation to the events which the controversy has guided, and even has created, tending to a definite conclusion which is now seen to be inevitable, the movement assumes the character of an 'exordium'—an appeal to the conscience, emotions, and will, rather than to the intellect. Of this the great anti-slavery movement is a striking example. . . . (at last) arguments were laid aside. Decision on the question was laid before that supreme bench of appeal, the Court of Conscience, the heart and the soul of the people. The issue was not to what extent is slavery constitutional? but, is it morally right or wrong'?"

Lincoln, whose greatness was due to his unerring moral sense, became the logical leader of the anti-slavery forces in this final phase of the movement. His character is sympathetically presented, both in selection of his utterances and comments thereon, by Dr. Miller who has edited the "Life and Works of Abraham Lincoln," and other books, as well as essays and poems, upon the great President.

British statesman and publicists, forced to the position of fundamental democracy as justifying the entrance of their country into the Great War, are now turning for comfort and guidance to Lincoln, and a great interest is shown by English and Scotch writers not only in his life and character, but also in the principles of American democracy of which he was the chief exponent. Books such as "American Debate" are welcomed for information and inspiration, and even wistfully regarded as evidence of the existence in the United States of a general interest in the political history of the Home country that is not found in Great Britain. Thus *The New Statesman* of London in a review of "American Debate,"

after characterizing the book as an ingenious medley of history, political exposition, biography and oratorical anthology, says: "The result is a quite interesting work of what the French call *vulgarisation*, calculated to be of use in the education of the average citizen in the past politics of his nation, to which so much more deliberate attention is paid in the United States than in this country. The English student will find it not only a handy guide. . . . but also full of human and historical interest. The question arises whether a similar book might not very usefully be written for the United Kingdom."

In a similar spirit *The Glasgow Herald* commends the volumes for "permitting the study of Imperial"—a Criticism for Federal—"international, administrative, and economic matters in a foreign atmosphere, while at the same time the past and present relations of the United States and Britain give the discursions a certain intimacy and a distinct importance."

The author states in his preface that he intends at some future time to complete the work by a third volume on Finance and Taxation. We trust that he may do so, and succeed in making these formidable subjects as full of human interest as those of the present volumes, a task which needs not appall one who as a Single Taxer has a philosophy which, more intimately than any other, shows the relation of economic law to the individual life.—J. D. M.

ECONOMICS AND SOCIAL PHILOSOPHY IN THE VERNACULAR*

Of the making of books by Bolton Hall there is no end. One wonders if he ever sleeps. Some he manufactures, some he writes. This one, like his "Mastery of Grief," he has written. But it is different. One will wonder where Mr. Hall has obtained his knowledge of *patois*, his almost uncanny proficiency in the language of the common folk, even to their street slang.

Much of it is such light literary banter that we do not suspect the preaching. For he carries us along easily, and he has a point

*Thrift. By Bolton Hall, 12 mo. Clo. 247 pp. Price \$1. B. W. Huebsch, New York City.

to enforce in every chapter. And there is a vast fund of information on a variety of topics.

Mr. Hall had an object in writing it. It would have been a poor book if written without a purpose. Mr. Hall says he got more pleasure out of it than from any book he has made. We can therefore imagine his satisfaction in concluding a work well done with this striking paragraph, which is the last in the book:

"Who can longer shut his eyes to social conditions, the misery, the hate, the destitution of body and mind that have driven millions from sly commercial war into open military war! Not revolution nor Anarchy, nor red radicalism, but law, business, respectability and "patriotism" have forced our ignorant and our educated brethren alike into the shambles of battle as, if unchecked, they will force us. Instead of making sofa cushions of "Reform" against the day of Judgement let us arise and while there is yet time save, save, save the love of men for the love of God."—J. D. M.

A WOMAN FREE.

We acknowledge receipt of a beautifully printed paper covered volume of poems by "Ruth," of 72 pages, prefaced by the "good gray poet," Edwin Markham.

Ruth Le Prade is the young Joan of Arc of the California Great Adventure movement. She is a California girl, twenty two years of age. From birth she has been a victim of spinal trouble and has only recently recovered from an attack which brought her near to death. Her parents are old fashioned Marxian socialists and Ruth still thinks along those lines, although the spirit of the Great Adventure is rapidly modifying her point of view.

These poems are mostly of the unrhymed sort, *verse libre*. We confess to a preference for more conventional forms of verse, while not denying that the newer and more revolutionary (shall we say more prosaic forms?) may furnish the vehicle for great thought and impressive presentation.

Miss Le Prade needs experience and a wider acquaintance with what has been written by the long line of poets of all times. Her lack of

acquaintance with what has been done is the explanation of much of these vigorous common places, these moods of inexperience, these revelations of a mind to which so much that is very old appears as something new and quite astonishing. Yet these *naive* outpourings are not without promise. We shall look for better work from Ruth Le Prade as time goes on and maturer experience and riper judgement assert themselves.

The work is published by the J. F. Rowny Press, Los Angeles, Calif.—J. D. M.

STATEMENT of the Ownership, Management, Circulation, etc., required by the Act of Congress of August 24, 1912 of the SINGLE TAX REVIEW, published Bi-Monthly at New York, N. Y., for April 1, 1917.

State of New York, County of New York,
ss:

Before me, a notary in and for the State and county aforesaid, personally appeared Joseph Dana Miller, who, having been duly sworn according to law, deposes and says that he is the Publisher and Owner of the SINGLE TAX REVIEW and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management, etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in section 443, Postal Laws and Regulations, to wit:

1. That the names and addresses of the publisher, editor, managing editor and business managers are:

Publisher—Joseph Dana Miller, 150 Nassau Street, New York City.

Editor—Joseph Dana Miller, 150 Nassau Street, New York City.

Managing Editor—Joseph Dana Miller, 150 Nassau Street, New York City.

Business Managers—Joseph Dana Miller, 150 Nassau Street, New York City.

2. That the owners are: Joseph Dana Miller, 150 Nassau Street, New York City.

3. That the known bondholders, mortgagees, and other security holders owning or holding 1 per cent. or more of total amount of bonds, mortgages, or other securities are:
None.

4. That the two paragraphs next above, giving the names of the owners, stock-

holders, and security holders, if any, contain not only the list of stockholders and security holders as they appear upon the books of the company but also, in cases where the stockholder or security holder appear upon the books of the company as trustee or in any other fiduciary relation, the name of the person or corporation for whom such trustee is acting, is given; also that the said two paragraphs contain statements embracing affiant's full knowledge and belief as to the circumstances and conditions under which stockholders and security holders who do not appear upon the books of the company as trustees, hold stock and securities in a capacity other than that of a bona fide owner; and this affiant has no reason to believe that any other person, association, or corporation has any interest direct or indirect in the said stock, bonds or other securities than as so stated by him.

JOSEPH DANA MILLER, Editor and Owner.
Sworn to and subscribed before me this 24th day of March, 1917.

A. FRED SILVERSTONE,
Notary Public, N. Y. County.

My Commission expires March 30. 1918.

MISREPRESENTING THE CATHOLIC CHURCH

The *Catholic Bulletin*, of Cleveland, reprints in pamphlet form under the title, "The Single Tax and its Cleveland Champions," a number of letters from Single Taxers together with its own editorials on the question. It is the position of the *Bulletin* that Catholics cannot be Single Taxers. It would seem that the time for the holding of such an opinion had long gone by since the Professors of the Catholic University at Washington, the Ablegate representing the Pope and Pope Leo XIII in approving what they did, declared that the Single Tax does not conflict with Catholic teaching, and that such declaration was followed by the re-instatement of Dr. McGlynn in the full honors of the priesthood. If there is heresy anywhere it would seem to be on the part of the *Catholic Bulletin* in ignoring or denying the ruling of the supreme authority of the Church.

LIST OF SINGLE TAX ORGANIZATIONS

- Mass. Single Tax League, Alexander Mackendrick, Sec., 120 Boylston St., Boston, Mass.
- Rochester Single Tax Club, Dr. Harvey H. Newcomb, Sec., 899 Main St., Rochester, N. Y.
- National Single Tax League, 77 Blymyer Bldg., Cincinnati, Ohio.
- Manhattan Single Tax Club, 47 West 42d St., N. Y. City.
- New York State Single Tax League, 68 William St., N. Y. City.
- Single Tax Party of New York, 252 W. 14th St., N. Y. C., Gaston Haxo, Secretary.
- Poughkeepsie Branch, N. Y. S. S. T. L., 186 Church St., Poughkeepsie, N. Y.
- Cattaraugus County Single Tax League, Mrs. Katharine E. Bradley, 311 Laurens St., Olean, N. Y.
- Peoria Single Tax Club, James W. Hill, Pres.; Clayton T. Ewing, Sec., 408 Bradley Ave., Peoria, Ill.
- Niagara Branch N. Y. S. S. T. L., 18 No. Marion St., No. Tonawanda, N. Y.
- Buffalo Single Tax Association, Thos. H. Work, Sec., 155 Hughes Av., Buffalo, N. Y.
- Orange Single Tax Association, C. H. Fuller, Sec., 7 Mills Ave., Middletown, N. Y.
- Chicago Single Tax Club, Schiller Bldg., Chicago, Ill.
- Michigan Site Value Tax League, Andrew Fife, Pres.; F. F. Ingram, Vice-Pres.; Judson Grenell, Sec., Waterford, Mich.
- Grand Rapids Single Tax League, W. J. Sproat, Sec., Phone No. 3409, Grand Rapids, Mich.
- Missouri Homestead Land and Loan League, Frank P. Walsh, Pres.; Carl Brannon, Sec., 307 Massachusetts Bl'd'g, Kansas City, Missouri.
- Milwaukee Single Tax Club, 404-5 Colby-Abbot Bldg, Milwaukee, Wis.
- Cleveland, Ohio, Single Tax Club, Howard M. Holmes, Sec., Sincere Bldg., Fourth and Prospect.
- Brooklyn Single Tax Club, W. B. Vernam, Sec., 775 East 32d St., Brooklyn, N. Y.
- Colorado Single Tax Assn., Morris B. Ratner, Pres., Ben. J. Salmon, Sec., 220 National Safety Vault Bldg., Denver, Colo.
- Western Single Tax League, Mrs. Gallup, Pres., Pueblo, Colo.
- Henry George Lecture Association, F. H. Munroe, Pres., 538 So. Dearborn St., Chicago, Ill.
- Illinois Single Tax League, Louis Wallis, Chairman; Hugh Reid, Sec., 509 Schiller B'ld'g., Chicago, Ill.
- Ohio Site Value Taxation League, J. S. Maclean, Pres.; W. P. Halenkamp, Secretary, Columbus, Ohio.
- Idaho Single Tax League, F. B. Kinyon, Sec., Boise, Idaho.
- Springfield Single Tax Club, J. Farris, Pres., 716 N. 9th St., Springfield, Ill.
- San Antonio Economic Study Club, E. G. Le Sturgeon, Pres., San Antonio, Texas.
- Spokane Single Tax League, W. Matthews, Sec., 7 Post St., Spokane, Washington.
- Single Tax Club of Pittsburg, Wayne Paulin, Sec., 5086 Jenkins Arcade, Pittsburg, Pa.
- Dayton, Ohio, Single Tax Club, Mrs. Alice Kile Neibal, Sec.
- Land Value Taxation League of Pennsylvania, P. R. Williams, Exec. Sec., 807 Keystone Bldg., Pittsburg, Pa.
- The Georgia Single Tax League. Carl Kurston, Pres. Mrs. Emma L. Martin, Vice Pres. and Treas. Edward White and Dr. Grace Kirtland, Sec'ys., 358 Heil St., Atlanta, Ga.
- The Tax Reform Association of the District of Columbia, H. Martin Williams, President, Box 40, House of Representatives; Walter I. Swanton, Secretary, 1464 Belmont St., Washington, D. C.
- The Woman's Single Tax Club of the District of Columbia, Mrs. Jessie L. Lane, President, Riverdale, Maryland; Headquarters, 150 A Street, N. E. Washington, D. C.
- Single Tax League, Portland, Me., Rev. Joseph Battell Shepherd, Sec.
- Tax Reform League of Eastern Ontario, Sydenham Thompson, Sec., 33 Richmond St., West Toronto, Can.
- Single Tax Association of Ontario, Sydenham Thompson, Sec., 33 Richmond St., West Toronto, Ontario.
- Single Tax League of Western Canada, S. J. Farmer, Sec.-Treas., 406 Chamber of Commerce Bldg., Winnipeg, Man.

- New Hampshire Single Tax League, Fred. T. Burnham, Pres., Contoocook; Geo. H. Duncan, Sec., Jaffrey.
- Rhode Island Tax Reform Asso'n, Ex-Gov. L. F. C. Garvin, Pres., Lonsdale; David S. Fraser, Sec., Providence.
- Equity Tax League of San Francisco, 150 Pine St., San Francisco, Calif. Hon. James G. Maguire, Honorary Pres.; Fred W. Workman, Acting Secretary.
- Oakland Tax League, Henry T. Dessau, Pres.; R. R. Waterbury, Secretary.
- San Diego Single Tax Society, Webster's Book Store, 8th St. near D., Rev. H. C. Dunham, Pres.; W. R. Edwards, Field Sec.; C. R. Colburn, Acting Secretary.
- Equity Tax League of Berkeley, Calif. Hon. J. Stitt Wilson, Pres. Equity Tax League of California.
- Los Angeles Single Tax League, H. W. Farlane, Pres.; Chas James, Sec.; 514 Lissner Bl'd'g, San Francisco, Calif.
- Equity Tax League, Los Angeles Branch, 514 Lissner Bl'd'g, Los Angeles, Calif. J. H. Ryckman, Pres.; R. E. Chadwick, Secretary.
- Women's Henry George League, Miss Elma Dame, Sec., 47 West 42d St., N. Y. City.
- Women's National Single Tax League, Miss Charlotte Schetter, Sec., 75 Highland Ave., Orange, N. J.
- Single Tax Party, Oliver McKnight, Sec. 1515 Arch St., Phila., Pa.
- Brooklyn Woman's Single Tax Club, Miss Jennie A. Rogers, 485 Hancock St., Bkln., N. Y.
- Woman's Single Tax Club of Orange, Dr. Mary D. Hussey, Pres., East Orange, N. J.
- Cambria County Single Tax Club, Warren Worth Bailey, Pres., M. J. Boyle, Sec.; Johnstown, Pa.
- Erie Single Tax Club, Erie, Pa., Robt. F. Devine, Pres.; James B. Ellery, Sec., 1045 West 8th St.
- Pomona Single Tax League, Pomona, Cal. Harold Whitmore, Vice-Pres.; Edmund Norton, Field Lecturer.
- Philadelphia Single Tax Society, 1515 Arch St. Frederick W. Rous, Sec.
- Memphis Single Tax Association, Abe D. Waldaner, Sec., Exchange Bldg., Memphis, Tenn.
- Anti Poverty Society, Kansas City, Mo., Vernon J. Rose, Chairman, Phone No. E. 1450; W. E. White, Sec.
- The Louisiana Single Tax League, Clarence C. Hensen, Sec.-Treas., New Orleans, La.
- Maryland Tax Reform Ass'n., Chas. J. Ogle, Sec. 701 Gaither Estate Bl'd'g, Baltimore, Md.
- Texas League for the Taxation of Land Values, William A. Black, Sec., 211 Fifth Street, San Antonio, Texas.
- South Dakota Central Tax Reform League, Dr. Chas. J. Lavery, Sec., Aberdeen, So. Dakota.
- Dallas Single Tax League, G. B. Foster, Secretary-Treasurer, Dallas, Texas.
- (Our readers are asked to supply omissions from this partial list of Single Tax organizations.—EDITOR SINGLE TAX REVIEW).

This List will go in the Year Book, out in June of this Year. Verification of its accuracy is requested from our correspondents.

LIST OF JOURNALS

- Single Tax Review, 150 Nassau St., N. Y. City, Annual subscription \$1.
- Tribune, Daily, Winnipeg, Man., Can.
- The Star, San Francisco, Cal., Annual subscription \$1.
- The Public, 122 East 37th Street, New York City, Annual subscription \$1.
- Fairhope Courier, Fairhope, Alabama, Weekly Annual subscription \$1.
- The Ground Hog, Weekly. David Gibson, publisher, Cleveland, Ohio. Annual subscription, 50 cents.
- The Mirror, St. Louis, Mo. Annual subscription \$2.
- Johnstown Democrat, Johnstown, Pa., Daily except Sundays. Annual subscription \$3.
- Christian Science Monitor, Daily, Boston, Mass.
- The Square Deal, 33 Richmond St., West Toronto, Can. Annual subscription 50cts.
- The World, Daily, Vancouver, B. C.
- Le Democrat, Weekly, St. Boniface, Mann., Can., published in French, Flemish and English.