

Mr. Ingram, "and be bad for land speculators only. It would release millions of money for legitimate enterprises, and provide a comparatively steady market for labor and labor's products."

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Mr. Ingram is also a "farmer," with a considerable "plantation" under cultivation on Grosse Isle, in the Detroit river, a few miles below the city. He is a member of the Grange, and delights in telling his "brother farmers" why they are exploited, and how they can recover their "inheritance." And when he visits Granges, which he does on invitation, he always leaves behind him converts to his theory of taxation—the Single Tax and freedom from monopoly.

BY-MONTHLY NEWS LETTER

By THE EDITOR

On another page of this issue will be found a California letter which details the failure of the two divisions of Single Taxers to get together in that State. The Great Adventure group will present for adoption in 1918 an amendment nearly identical with that of 1916 which resulted in an affirmative vote of 260,000 against 576,000 in the negative. Already the campaign has begun. A million copies of Henry George's explanation of the Single Tax will be circulated. That splendid patriarch of the movement, Judge James G. Maguire, is the Director-General of the Great Adventure forces. Their enthusiasm is at least contagious. Of this sort of enthusiasm there has been too little in recent years. The fiscal side of the Single Tax has been emphasized to the exclusion of its moral and revolutionary side, and whatever eccentricities, or seeming exaggerations, may crop out in the Great Adventure movement these are but the natural recoil from the timid and conservative spirit which has characterized so much recent agitation.

The friends of the Local Option plan, in refutation of the arguments of the Great Adventure group, claim that all successful attempts to apply the Single Tax anywhere have been by the "piece" rather than the "whole loaf," and this influences them to stick to present methods. They believe the Home Rule method is the very best and shortest way to get the Single Tax. They point out that the adoption of Local Option Single Tax in a number of suburban cities in New So. Wales paved the way for its adoption in Sidney, and they point to the fact that several counties in California in 1914 gave majorities for the Home Rule Amendment.

A recent development of the movement is the growing hospitality of the farmers. The government of North Dakota has passed into the hands of the Farmers' Nonpartisan League and the governor, Lynn J. Frazier, has

outlined a programme in which the exemption of farm improvements from taxation is one of the chief planks. But the farmers of North Dakota are not alone. The North Carolina farmers at their recent session in Raleigh, declared for tax revision so as to increase the rate on lands held out of use.

An educational campaign has begun in Missouri, in which Vernon J. Rose will take an active part. This is with a view of creating a Single Tax sentiment that will prevent such a fiasco as overtook the political campaign of a few years ago. It appears to the Missouri friends that the purpose on which their activities should be chiefly centered now is propaganda, and propaganda among the farmers.

The report of the meeting of the new provisional committee for a national Single Tax organization will be found on another page. It was not as representative as might be desired, but this was unavoidable. It may be that a second Conference is needed to map out some further plan of organization. It is doubtful if what was done was entirely in accordance with the wishes and intent of the Niagara Falls Conference, which seemingly had in mind an organization which would give each State representation on the national committee. It is very much to be doubted if the Constitution, whose chief recommendation is its brevity, is workable as a democratic instrument. But though it is easy to argue that it may be bent to purposes wholly at variance with popular opinion and desires, we are safe for the present, since the names of those on the Provisional Commission, as well as those on the Advisory Committee whose wishes, though they possess no power at all, will no doubt be heeded, are names of those in whom the entire body of Single Taxers may repose confidence.

Our friends in Great Britain are not idle, as a glance through the columns of *Land Values* will show. And if there are those who want to keep in touch with a movement which on the eve of the breaking out of the great war was being watched with hopeful interest all over the world, and which the war of itself has halted but not stopped, they will send a subscription to *Land Values* 11 Tothill street, London, S. W., England, and receive for one year the only Single Tax periodical save the *REVIEW* that furnishes a general survey of the progress of the movement in the country where it is published. *Land Values* continues to remind the people that the pledges of the Liberal government which swept them into power are still to be redeemed. If there existed reasons for a special levy on land values before the war, there is a growing need of it now when all modes of revenue are resorted to save the one that will lay the lightest burden on those now groaning beneath the load of additional taxes and higher prices for all they consume.

POSTSCRIPT

The California situation promises to shape out acceptably to both the Great Adventure and Home Rule groups, as the following communication from Charles James addressed to Messrs. "Luke North," Herman Kuehn

Edgcomb Pinchon and Mrs. Lona I. Robinson will show. The agreement of both factions in San Francisco is reasonably certain to cement a like union in Southern California and other parts of the State. It will be good news to the Single Taxers over the whole country. Charles James was prominently identified with the Great Adventure group in the 1916 campaign. The importance of this event is so great that we give it the prominence which in this connection it seems to us to deserve.

FRIENDS AND FELLOW WORKERS:

The following committee has been selected by the State Tax Conference which met in San Francisco on January 13th and 14th, to communicate to you the results of its deliberations: James G. Maguire, J. Stitt Wilson, Henry F. Dessau, J. H. McCleery, C. K. Stern, John Roth, F. W. Ryckman, R. R. Waterbury, Minnie Duxbury and Charles James, Chairman. The Conference met at the invitation of the Home Rule in Taxation League, but at once proceeded to organize itself independently as the State Tax Conference. Home Rule at no time was part of its business. In fact, no Home Rule measure was even submitted for its consideration.

The Conference was fully attended and very representative; most fair, deliberate and, we believe, wise, in its procedure and consequent action, which resulted as follows:

Formation of a State-wide organization to be known as the "Equity Tax League of California", and having for its object the abolition of poverty through the elimination of land monopoly; and towards furthering this end proposes the following bill to be submitted to the People of California at the next election:

"The People of the State of California do enact as follows:

"Article XII of the Constitution is hereby amended by adding the following as Section 5 thereof:

"Section 5. On and after January 1, 1919, all personal property, except the franchises of public service corporations shall be exempt from taxation thereafter to be levied.

"On and after January 1, 1920, all improvements on land shall be exempt from taxation thereafter to be levied but the value of land and the value of such franchises shall not be so exempt.

"Provided that Sections 11 and 14 of Article XIII of the Constitution shall not be affected in so far as they concern State revenues.

"All provisions of Article XIII of the Constitution in conflict herewith are hereby repealed.

"This amendment shall be self-executing."

Before arriving at this conclusion, due consideration was given to the Great Adventure measure, as well as several other proposals, and while we

find that the Great Adventure bill is a great improvement on its previous drafts, it is open to the fatal objection that it is compelled to leave its enactment to the Legislature with the consequent interpretation thereof by the courts, and what that involves need not be enlarged upon.

The bill adopted by the Conference being entirely self-executing, escapes this danger, and has, as a further asset, a directness of purpose and simplicity of language which can hardly be misinterpreted. It is along the lines of action advocated by Henry George himself, who distinctly stated that it is by means of gradual exemption from taxation that the Single Tax is to be reached, and while it is not claimed that this bill will establish the Single Tax in full, it goes further in that direction in a really practical manner than any measure yet submitted to the people of this State, or of any other State, for that matter. Amendment No. 5 and the present Great Adventure bill, no matter what claims they may put forth in preamble and intent, cannot establish the full Single Tax either, and would not further it as much as this bill will, as they stand infinitely less chance of being adopted.

Except for the manner of approach, there are only two points in which this bill differs from the Great Adventure measure. These are the retention of the State corporation tax and the income and inheritance taxes. These points were fully discussed, but the overwhelming opinion held it inopportune to urge the abolition of these taxes at this time, as it would greatly complicate the issue and render the bill more difficult of adoption. In due course they will be attended to, and we believe that their retention at this time need form no insuperable barrier to our union.

We therefore solemnly and urgently appeal to you to accept the above measure in order to insure harmony in our ranks, which has too long been lacking. The conditions for securing it are excellent, as all factions have yielded and agreed, even the most conservative Home Rulers. Yours is the only group whose consent is still lacking, and it is to be hoped that you will not be lagging behind the others in fairness and generosity.

We do not doubt your sincerity of purpose nor your ability to help in the accomplishment of the noble work which is the object of the Great Adventure, as well as ours. But these most excellent assets render it the more imperative that they be not dissipated in discordant efforts. So for the sake of our common ideals and objects as stated in the preamble of your bill, we urge you to apply the Golden Rule and respond to this message in the spirit which animates it.

For the above Committee,
CHARLES JAMES, Chairman.

ACTION without thought and passion without purpose are destructive rather than life-giving.—JAMES BELLANGEE.