

while not claiming that it is infallible, it is the result of arduous work and unprejudiced judgment.

Respectfully submitted,

John E. Garner, Chairman,
C. H. Hatchitt,
J. T. Earle,
F. P. James,
W. R. Waters,
Edgar Renshaw,
I. G. Mason,
Jown W. Lewis.

Attest:

W. S. Carver,
Chief Secretary.

BI-MONTHLY NEWS LETTER.

By **THE EDITOR.**

(In this and forthcoming numbers the Editor will contribute a news article for the bi-month which will embody a summary of the news of our advance in the United States and Canada. To give this letter for each issue its necessary completeness our readers are urged to send us every item of news from their localities.—EDITOR SINGLE TAX REVIEW.)

In New York City the recommendations of Mayor Gaynor's Commission on New Sources of Revenue proposing a tax on the "unearned increment" is exciting much comment. Joseph French Johnson, one of the members of this Commission, is dean of the School of Commerce of the University of New York. While denying that he is a Single Taxer he says pointedly: "The landlords are, in effect, just so many slot machines. The tenants wish to go to a certain neighborhood, to a certain apartment. That is why they go there. And one tenant pushes the \$70 slot and another the \$80 slot." The man who sees that the landlords are only slot machines may not be a Single Taxer, but he is not far from it. To reduce landlords to their normal functions as slot machines is the aim of the Single Tax.

Regarding these recommendations, Mr. A. C. Pleydell, secretary of the New York Tax Reform Association, says:

"In general the recommendations of the Mayor's Commission are in line with modern thought and progress, the tendency of which is everywhere to place more of the tax burden upon values resulting from community effort and expenditures and upon special privileges conferred by the State, and to relieve the producer and consumer from their present undue proportion.

"Personally I prefer a lower assessment or rate on buildings to the proposed 'unearned increment' tax, but the latter is based on the same general idea of relieving the improver."

The bill for the relief of congestion, halving the tax on buildings by a gradual ten per cent reduction in five years, will again be introduced in the New York legislature. The committee having the matter in charge have opened a Congestion Exhibit in this city, and are making the most of their opportunity. Single Taxers and tax reformers have held forth in the afternoons and evenings for weeks past, and many men and women have had their eyes opened to tenement conditions in this city. That the real estate speculators are frightened by the awakening interest in this movement is evidenced by their frenzied calls to organize for the defeat of the Single Taxers. In the *Sunday World* of recent date a scare headline occupied a display space extending across the page. Perhaps the most gratifying incident of the meetings held at the headquarters of the "Exhibit" was the speech of Mayor Gaynor. We can forgive the Mayor for the "difference" he intimates as existing between himself and Henry George looking to the immediate adoption of the Single Tax. As we cannot get it that way we will perforce take it gradually. There is no doubt at all that Mayor Gaynor thoroughly understands the Single Tax. It is furthermore a brave utterance, for which we are grateful and can pardon much.

Turning to the more recent battle grounds we shall next survey Missouri, and refer the reader to another column for an article from J. R. Herman. Though Single Taxers were disappointed in the vote that was polled for the amendments last Fall it is clear that the enemies of the movement were not deceived as to its real significance and probable growth. Hardly had the smoke of battle cleared away than they began to take steps to emasculate the provisions of I and R with the object of taking the Single Tax out of initiative powers. In this work unfortunately they have the precedent of Ohio where such restriction was embodied in the Constitution, and they are freely quoting this example set them as their defence. The *Kansas City Star* opposes the proposed restriction and says that in view of the immense majority against Single Tax in Missouri this move seems "inconsequential."

A local movement of State-wide significance is that begun by Mr. W. H. Kaufman, of Bellingham, Whatcom County, Washington, to retain some part of the value attaching to the fishing privileges of the State. This Mr. Kaufman estimates as worth \$45,000,000, which at five per cent. would bring in a revenue of \$2,250,000. Where in other States the chief dominating privileged interests are concerned with ores, railroads or large urban areas reserved for speculation here they are chiefly concerned with the humble but valuable Sockeye salmon, caught by thousands in traps and purse seines. Mr. Kaufman has no difficulty in proving from figures furnished by the trust itself that the fish trust derives *a profit of ninety per cent. per annum.*

When Mr. Kaufman was elected assessor of Whatcom County he found millions of dollars worth of these fishing privileges under-assessed. He straightway got busy. The tax on one trap in that county will next year be 7,500 per cent. more than it was the year before Mr. Kaufman took office, *yet the cannerymen dare not appeal to the courts for fear that such taxes may be further increased commensurately with the value of these privileges.*

It is difficult to conceive the immense influence wielded by the fish trust in this State, its control of the political powers and avenues of information. Of these Mr. Kaufman has furnished many a striking example. His tables and statistics of information are of increasing interest as they are studied. But the principle for which Mr. Kaufman is contending is the matter to us of chief importance. Certainly in no State is any contest being waged of greater importance to this movement of ours for the recovery of the people's rights to natural opportunities. Mr. Kaufman proposes to start a movement for an initiative measure, and Single Taxers in Washington and elsewhere will do well to give him such organized and unorganized encouragement as is possible.

In California the Single Taxers are again in action. An amendment has been introduced in the Assembly and referred to the Committee on Constitutional Amendments. It is as follows:

"Any county, city or town, may exempt from taxation for local purposes in whole or in part, any one or more of the following classes of property: improvements in, on or over land; shipping; household furniture; live stock; merchandise; machinery; tools; farming implements; vehicles; other personal property except franchises. Any ordinance or resolution of any county, city or town, exempting property from taxation, as in this section provided, shall be subject to a referendum vote as by law provided for ordinances or resolutions. Taxes levied upon property not exempt from taxation shall be uniform."

Another and State wide amendment is under consideration which reads that "no tax on improvements shall hereafter be levied or collected in the State of California."

The Southern Division of the California Single Tax League has opened headquarters at 539 San Fernando Building, Los Angeles. The General Secretary is A. D. Cridge and the Field Secretary is Edmund Norton. Mr. Norton has been very active during the past year, and he has made many contributions to the Scripps newspapers and the *West Coast Magazine*. Besides he has made many addresses to various bodies. Few workers in the movement have done more with the meagre financial resources at his command.

Canada, which is always an active center for our movement, shows increasing activity. Sir James Whitney cannot much longer afford to stand in opposition to measures of tax reform, or if he should persist in doing so, must soon cease to represent the Conservative Party in Ontario. The rumbles of party rebellion against Sir James are now distinctly audible and are rising in strength and volume.

The Canadian Manufacturers' Association which represents perhaps the dominant political power in the Dominion pronounced in favor of tax reform last September at Ottawa. This Association has not stood for progress where its own selfish interests were at stake; quite the contrary. The Canadian tariff has been made by them even to a greater extent than the United States tariff has been made by our own manufacturers. But in so far as they now

stand for a lessening of domestic burdens Single Taxers will welcome their co-operation, knowing that it is of no mean assistance. Toronto, it will be remembered, voted in January for power to petition for the exemption of improvements.

In other parts of the Dominion there are unmistakable evidences of progress which it is a pleasure to record. Calgary will hereafter assess buildings at 25 per cent. in place of 15 per cent. of their value. This was the result of a compromise between the advocates and opponents of the Single Tax.

The Saskatchewan legislature has passed a measure by which each rural municipality will levy a surtax of \$10 per quarter section on large estates only partly under cultivation. Single Taxers who know their gospel do not favor this kind of legislation; neither should they oppose it. Many compromises with the essential principle must be had before their partial character becomes obvious.

The Farmers Convention at Alberta in January was remarkable for its large attendance and representative character. Those present numbered over 600. Every section of the province was represented. Those of our readers who are familiar with the Edmonton Number of the SINGLE TAX REVIEW issued in 1911, in which the history of the Grain Growers' Association is told by Luther R. Dickey with wealth of detail need not be told that this great organization, permeated as it is with Single Tax doctrines, is one of the foremost factors making for progress in Northwest Canada. The address of President Tregillus was a notable utterance, and much of it was devoted to an eloquent and inspiring plea for the Single Tax. This farmer speaking to farmers in advocacy of a direct tax on the value of land to the exclusion of all other taxes, ought to be an instructive example to the poor scared farmers of Missouri.

We have reserved the latest and most important bit of news for the last. *The Government of British Columbia, through its Finance Minister, Hon. Price Ellison, formally announces its purpose to adopt the Single Tax for all Provincial revenues.* He says: "Our aim is to reach a point where direct taxation will be eliminated and our revenues will be obtained from the natural resources of the Province. This I regard as a sound policy." No news of more importance to our movement has been made public for many a long month. For this would remove every vestige of tax on improvements over an immense area of territory dotted with such cities of metropolitan importance as Vancouver and Victoria, as soon as the latter city shall have adopted the land value tax as the sole means of local revenue.

Turning again to our own country—though it is impossible not to feel that Canada, so far as Single Taxers are concerned, is near enough to be part of us—it remains to be said that Michigan is fortunate in possessing an advanced tax reformer in the person of Governor Ferris. He openly avows his belief in the justice and growing popularity of the Single Tax. Ray Robson, editor of the *Hillsdale Leader*, takes occasion to commend the governor for his courageous stand.

The new charter proposed for the city of Atlanta, Georgia, recommends an unearned increment tax and staid *Constitution* is defending the provision, and in doing so makes arguments for the measure familiar to Single Taxers.

The battle in Seattle, Wash., has gone against us by about the same adverse majority as a year ago. Last year the vote was on the immediate adoption of the Single Tax for local purposes; this year for a gradual approach to it covering a period of four years. The more moderate measure fared no better than the one of a year ago, though the percentage of Single Tax votes out of the total is larger than a year ago. Thus the vote of a year ago stood 12,000 for to 28,000 against, while this year it is 10,000 to 21,000 opposed. But last year the registration was 82,000 while this year it was 58,000. Last year the vote was practically full, while this year but 41,000 ballots were cast.

Commenting upon the result, Thorwald Siegfried, who with a few others bore the brunt of the campaign, writes: "There is no disposition to submit the municipal Single Tax again next Spring, the sentiment of most of the Single Taxers being inclined to let the educational work of last year spread its influence. Serious proposals have been made looking to educational propaganda for the State at large."

Our friends in Seattle are not cast down by their defeat, and if an active educational propaganda is now undertaken for the next two years, we may expect to win a real triumph in the State of Washington just as soon as the minds of the people are prepared for it by diligent and judicious presentation of our doctrines by our speakers and writers.

In Illinois a curious situation confronts the Single Taxer. Again the Initiative and Referendum question "blocks the way." Only one amendment to the constitution can be provided for at this session of the legislature, and the friends of Direct Legislation and the friends of the proposed amendment of the revenue section of the State constitution are at odds. Governor Dunne advocates the first and condemns the tax reformers as "hypocritical" and "pharasaical."

With this view of the matter the REVIEW finds it impossible to agree. The Governor has not proven his case that the friends of tax reform are endeavoring to draw a red herring across the trail of those seeking the Initiative and Referendum. The demand for tax reform in Illinois has been insistent and persistent from a time antedating the demand for Direct Legislature in that State. It is impossible for tax reformers to ignore what to them has long been the paramount issue. To now accuse them of bad faith seems without warrant. The Illinois Constitution lags behind the progressive States in its tax provisions, and an amendment thereto seems urgently needed. We do not pretend to advise, but to us it seems that Single Taxers and tax reformers can adopt but one course, and insist upon the tax reform amendment taking precedence at this session.

The Editor of the REVIEW attended the New York State Tax Conference at Binghampton. It was held January 28 and 29. There were papers read and addresses delivered by "experts." Most of them dealt with problems

of administration; a few with the incidence of taxation; none at all with the principles. The result was that hardly two of those who had suggestions to make were able to agree with each other. Having no fundamental ground upon which they could meet, they were constantly at odds. The conference was valuable in revealing the necessity for education and more education. It was valuable too, in demonstrating to any Single Taxer present the enormous wall of ignorance and stupid adherence to immemorial custom that must be overcome before any real progress can be made. Yet the delegates were above the average in intelligence, and if we except the greedy real estate interests that were not unrepresented, they were equal to the average in intellectual honesty. The Single Tax was mentioned just *once* during the discussions.

PUBLIC OWNED RAILROADS—IS THIS PLAN PRACTICABLE?

Most people believe the private car lines have been used to cover rebates and special rates which have supported the meat trust, the fruit trust and other trusts. If the several states owned the railroads and kept them up, allowing all transportation companies to use them on the same terms, it would solve the private car problem and many other transportation problems. Have the State own the right of way, roadbed and tracks. Have one public passenger station and ample freight facilities at each village, city, or other convenient stopping place. Have the track gang and the station agents and train dispatchers employed by the State. Also, have a corps of inspectors of equipments, the same as the United States government has for marine service. Have the roads absolutely free to any one who has the equipment and wants to run trains. There is no practical objection to this plan that I can see and I have had considerable railroad experience.

If a transportation company wants to run a train between two points at a specified time daily give it a place on the official timecard. If the company wants to run extra, let it get orders from the dispatchers the same as now. Of course, to make the plan absolutely fair, the expense of keeping up the road ought to come out of the land value taxes. Until then perhaps we might have to collect tolls, but they would be uniform to all and the private monopoly of the right of way could not be capitalized for the benefit of private corporations.—S. T. in *Buffalo Express*.

A WORD in your ear, Mr. Merchant. What can you sell to a vacant lot? The taxation of land values will abolish vacant lots, and make customers for the merchant.—St. Louis *Mirror*..

THE need of charity is always the result of evil produced by men's greed.
—TOM L. JOHNSON.