

*clothing, homes and other products of labor, and that all revenue for federal, state and local expenses be obtained by a SINGLE TAX on the entire annual rent of land."*

These will be circulated in thousands throughout the city. Below the petition it is stated that they are issued by the Single Tax Party, 32 East 13th Street, N. Y. City, the question appended: "Shall \$400,000,000 of our individual earnings or \$400,000,000 of our untaxed ground rent be taken for public purposes."

## Oregon

MR. HERMANN and the forces behind him in the Oregon fight are preparing for the campaign that is to come, and Mr. Hermann will start shortly for a trip to the East, lecturing on the way. Several engagements have already been secured for him, and those who desire to secure appointments in this part of the country can address him care of this office. He is an orator well worth listening to for the message he brings. He is convinced that Oregon furnishes the real battle ground for the Single Tax, and can claim at least that the largest vote ever cast for a straight out Single Tax measure was polled in Oregon in November.

Mr. Hermann will be in Denver the first of May, and will spend a week in Oral, South Dakota.

The gratifying thing is that Oregon labor seems aroused to the question. The last meeting of the Executive Board of the State Federation reaffirmed the Single Tax and will send out an appeal for funds. So the fight is really on in this state.

## Texas

CONFUSION of thought and uncertainty in action are quite as prevalent in Texas as elsewhere. Doubt begets fear in the Legislature and out. There are insistent demands for reduction of state expenses and other demands just as insistent for increased state activities. The regular session of the legislature just adjourned passed the unusual emergency appropriations. The governor acting within his rights has vetoed at least one third of those appropriations. Candidates find it easy to talk economy, consolidation of departments, and efficiency, but quite another matter when it comes to carrying out those platform and stump speech measures. The state's business must go on and the means found. It is all confusion confounded.

"Taxation" and "The land question" have been political pawns for several years. No action worth while was taken on either of them. In the early days of the state, Texas had so much land she could hardly give it away. In her generosity and hope, she gave thirty two million acres to the railroads of the state. Its present value would more than build all the present mileage in the state. Then she built a capitol building that cost her three million acres. Other million acres were given to the public school fund, most of which has been sold at low prices, and con-

verted into low interest bearing securities. The university still owns some millions of acres of grazing land. There is persistent demand that these should be sold outright, although the rentals are producing quite as much as the interest from invested funds would bring.

We are now faced by the land problem from the other side of the question. Many years ago forty acres were set aside for the university. Since then a city of 40,000 has grown up around the university and the capital. It is now found that the university must have more land. There was talk of removing it to a large vacant tract near the Capital City. The citizens of Austin objected to the removal of this institution from the city. In response to this sentiment as well as figuring out the needs of the university and the sentiment grown up around the present site the legislature passed a measure appropriating \$1,350,000 to buy adjacent lands. At least \$1,000,000 of this sum goes for land values. The balance may be considered for improvements that will be have to taken over. It is the old familiar illustration of the state having to buy back the values that it has created.

The average citizen grumbles and growls and sighs at the inevitable, refusing blindly to see the way to obviate such difficulties in the future.

The city of Houston has a similar problem. Years ago the city with the surrounding district voted upon themselves some ten million dollars in bonds to build a ship channel and turning basin. The lands along this channel and around this turning basin were of but little value at the time of digging the channel, but now that the work is completed and used these same cheap lands have increased from ten to a hundred fold in value, and the city of Houston and industries that want to locate convenient to this shipping facility have to pay these increased values. The people of Houston recently refused to issue bonds to buy back much needed frontage on this turning basin and channel. Probably the greatest evil of this is the check on industry and the robbery of the people of an opportunity to work and produce.

These are but familiar examples common to every city and community in the state. One would think that the average lawmaker would learn how to draw the proper conclusion from these facts, but the average lawmaker does not reason much out of the conventional channel. He is afraid to venture forth into new fields. We had the usual crop of revenue measures, proposing additional burdens on business. The tax in vendor's lien notes was there, the exemption of mortgage values and the taxation of equity values only in real estate, additional taxes were placed on motor trucks to keep up the good roads recently built by a tax on automobiles. A strenuous effort was made to raise the tax on gross receipts on oil from 1½ to 3%. Other gross receipt taxes on production are proposed for the coming Called Session. All these to meet the added requirements for revenues. There is this much to the credit of the lawmakers, and the thing that gives hope which is that the majority are against added burdens on business. More and more of them are looking to the land. It is not

so much opposition to the land tax as it is fear of trying something different. The man in the responsible place fears to follow his own judgment. There is but one rational conclusion from all this. We must go to the people and direct to them. Make them see the truth and demand of their representatives that they act rationally. I have learned to be charitable toward the legislators and the average citizen who does not know. My unqualified condemnation rests on the man who knows and yet is indifferent to making his neighbor understand. There are a hundred thousand in Texas who must bear this responsibility.

WM. A. BLACK.

## Washington

ALOU COHEN, who is candidate for City Councilman, is urging the passage of a constitutional amendment exempting homes from taxation. The *Post Intelligencer* of Seattle, says that so impressed was Senator Sinclair with Mr. Cohen's arguments that he immediately conferred with the attorney-general and requested him to draft a bill for him. Mr. Sinclair is a banker and a power in the legislature.

Mr. Cohen said to a representative of the *Post Intelligencer*:

"It seems to me that in all the talk that has been heard on the subject of radicalism and the spread of discontent in our state, the one big factor in community contentment has been overlooked, and that is the factor of home owning. Who ever heard of a man owning his home joining in a movement to tear down the government? The great incentive to a happy and contented citizenship is pride and interest in home life and its environment. The great obstacle to home owning by the working classes has been taxation. The more home owners you have, the less radical agitators there will be, and my proposal is to tell the man of small means to buy a lot and build his home, exempting him from taxation up to \$2,500 on the improvements he makes and taxing him only for the lot.

### ECONOMIC DEMAND CREATED

"There is another side to this question that is worthy of legislative thought. I refer to the economic side. Every time you lay the foundation for a new home or a new structure of any kind you immediately create a demand for everything that goes into that building, such as plumbing, electrical fixtures, finishing materials, and the actual furnishings of the home. This demand means greater manufacturing and industrial output for the state of Washington, and, of course employment for more men. The history of every great metropolis shows that where there is work for the men who are willing to work radicalism and discontent are reduced to a minimum."

MANAGING EDITOR: "Don't write that article on taxation." Editorial Writer: "Why not?" M. E.: "Because every Single Taxer in the U. S. will send us a letter telling us we're dead wrong."  
—*Cleveland Citizen*.

WHEN selling, grocers don't mention public improvements; lot dealers do! Why?—H. M. H. in *Cleveland Citizen*.

## Canada

ALL the incorporated cities of Manitoba, namely, Winnipeg, Brandon, St. Boniface and Portage la Prairie assess land at its full value and improvements at two-thirds value. In British Columbia, Victoria and Prince Rupert exempt improvements. This has been in effect since 1911 in Victoria. Most of the other municipalities of the province also have total exemption of improvements on over 50 per cent. of value, with land taxed on full value. In Vancouver improvements may not be taxed on over 50 per cent. of value and the actual exemption has ranged from no tax to 25 per cent. Calgary, the chief city of Alberta, assesses improvements at 50 per cent. and land at full value. Edmonton assesses at 60 per cent. and 100 per cent. respectively. There is total exemption of improvements in most of the other municipalities of the province. In Saskatchewan, Regina, the capital city, assesses improvements at 30 per cent. This rule has been in effect for six years, though subject to change by vote of the city council. Of the other cities of the province, Saskatoon exempts improvements to 75 per cent. of value; Moose Jaw exempts 55 per cent. and North Battleford, 70 per cent. Provincial law limits the taxation of buildings to not more than 60 per cent. of value.

At the recent municipal elections in Toronto, a by-law was carried by a majority of 11,570, providing for a partial remission of taxes on residences costing less than \$4,000. This is the third time that the people of Toronto have asked for lower taxes on buildings by public vote. The first by-law was carried by a vote of two to one and the second by four to one, but the council, after submitting the measure to vote, refused to act.

—*Single Taxer*, Winnipeg, Manitoba.

## Victoria

THERE has been an active campaign for land value rating in Victoria. Mr. P. J. Markham and F. H. G. Cornwall have addressed audiences in many towns with the result that Bairnsdale cast a vote in favor of land value rating as follows: 748 in favor, 167 opposed; Tambos Shire 209 in favor to 105 opposed; Dandenong 632 to 167. One town recorded a majority against the reform. Other towns have adopted the reform through their town councils without referendum though this can be called for if desired.

## New Zealand

THE *Liberator* of New Zealand gives the number of places which have adopted the rating on unimproved values:

Boroughs, 66; Road Districts, 37; Counties, 34; Land Drainage Districts, 15; River Protection Districts, 13; Drainage Area, 1; Tramway, District, 1. Total 167.

Polls for recession to the capital value system have been taken on 16 occasions, and only 5 places have gone back.