

hunting deer with a brass band." He never does.

In the fall of 1908 Mr. U'Ren accepted the position of Secretary of the Oregon Single Tax League, and he has been engaging no brass bands since, but he has been hunting deer.—A. D. CRIDGE.

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#### MR. HALL RESIGNS THE PRESIDENCY OF THE AMERICAN SINGLE TAX LEAGUE.

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Editor SINGLE TAX REVIEW:

I accepted the Presidency of the American Single Tax League with reluctance, because my forte has never been organization work. I have not the inclination for the system or the capacity for detail that is necessary to make a success of such an Association.

Mr. John J. Murphy would have been the natural president only for the feeling that he could not be spared as Secretary.

I disliked to see so important and honorable a position go begging, and in the absence of those who would be best suited to filling it, I accepted. For the same reason I retained the Presidency by the request of the other officers, when my own judgment was that it would be better to give place to some one else.

Now, however, I feel that I can leave the League in good hands, and with a fair start; and I have therefore resigned.

BOLTON HALL.

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In the *Signal*, of Babylon, L. I., T. E. Lane, an old time Single Taxer, has been carrying on a controversy on the subject of the Single Tax with Judge Henry A. Brown, evidently a judicial oracle of the countryside, but whose objections to our principles take us back to the early days of the movement before the schoolmaster of our cause had gone much abroad. In setting Judge Brown right Mr. Lane has been ably seconded by Mr. J. K. Rudyard, another Single Taxer of Long Island.

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THE title of a new book is "Was Shakespeare a Gentleman?" Impossible. He worked.

#### NEWS—DOMESTIC.

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##### RHODE ISLAND.

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COMMITTEE ON TAXATION REPORTS ADVERSELY TO THE LEGISLATURE ON LOCAL OPTION—REPORT OTHERWISE PROGRESSIVE—SEPARATE LISTING OF GENERAL PROPERTY—JOS. FELS EVERYWHERE AT ONCE IN PROVIDENCE—WORK OF JOHN S. CROSBY.

The Committee on Taxation Laws, appointed a year ago, has just made its report to the State legislature. About one thousand corporations and leading business men having petitioned the legislature for local option in taxation; the committee devotes nearly four pages of its report to the matter.

It sums up its conclusion in the closing sentence with the words, "Under the circumstances, your committee feels that it cannot recommend local option in taxation." Owing to rumors which were circulated previously, this adverse report upon the main issue had been discounted by the Rhode Island Tax Reform Association. We felt that not enough educational work had been done to lead the influential petitioners, or the voters generally, to demand aggressively the immediate passage of the law. On other phases of the taxation question the Report is progressive. The recommendations are of especial interest and in full are as follows:

##### RECOMMENDATIONS BY TAX COMMISSION.

The enactment of a law creating the office of State Tax Commissioner with a salary not exceeding \$5000. annually, providing the manner for his appointment for such a term of years as will admit of an effective execution of his duties, and carrying substantial advisory and supervisory powers over local assessments.

A law levying a State tax on collateral inheritances, with rates and exemptions approximating the provisions of the Massachusetts law.

A law imposing a State tax on domestic incorporated companies, which shall be assessed upon the capital stock of such corporations at the rate of 48 cents on each one hundred dollars of the fair cash value

of such stock, and the funded and floating indebtedness of such corporations, less deductions for local taxation of realty and tangible personalty in this or other States, and taxed directly to the corporations.

The separate listing of realty and personalty liable to the general property tax, under the headings of land, improvements, tangible personalty, and intangible personalty.

The systematic revaluation of ratable property of the State, at stated periods.

A uniform rate of assessment for all cities and towns.

The taxation of tangible personal property in the city or town where such property is located.

The elimination of debt exemptions from assessments upon all personal property except credits.

A law fixing a minimum wage for city and town assessors.

Complete assessors' plats as a part of the public records in cities and towns.

A law relieving intangible personal property from the burden of the general property tax rate, and establishing a rate of forty-eight cents upon each one hundred dollars valuation of such property, thirty-nine cents thereof to the use of the city or town where assessed, and nine cents thereof to the use of the State.

The taxation of real estate mortgages under the general provisions of the law recommended for intangible personal property and at the same rate—forty eight cents on each \$100.

Inasmuch as public sentiment seems favorable to most of these recommendations, it is probable that with slight changes they will be enacted into law. It will be seen that intangible personalty is likely to be assessed at a much lower rate than tangible property, a step forward which in many of the States—Massachusetts, for instance—cannot be made because of constitutional inhibitions.

The separate listing of general property under the four headings of land, improvements, tangible personalty, and intangible personalty, will be of great assistance to the assessors, and, by securing greater accuracy, very satisfactory to the public. It includes in fact, the valuation asked for

by the British Budget and which was the chief issue in the recent parliamentary election. "Complete assessors plats as a part of the public records in cities and towns" will also be very informing to the public and conducive to a correct valuation.

A State Tax Commissioner, if well qualified for the position and given proper powers, may prove of great service.

Educational work for tax reform has gone forward finely for the past month. On February 8th, Mr. Joseph Fels spent a greater part of the day in the city of Providence. No grass grew under his feet while here. At eleven A.M., having previously interviewed several Single Taxers, he himself gave an interview to an evening paper. By noon he was at the State house talking with the Governor. Half an hour later he was engaged in a long conference with the Lieutenant-Governor. About two o'clock he visited the office of Mr. Webb, the Commissioner of Industrial Statistics. By three o'clock he was in the company of the Mayor of Providence at the city hall. At four o'clock he talked shop for nearly an hour with the three assessors of taxes of the city of Providence. At five o'clock he met and addressed members of the Rhode Island Reform Association in their headquarters. From there adjournment was taken to supper where both he and Mr. John S. Crosby spoke again. Immediately afterwards they were in Manning Hall on the Campus of Brown University addressing a good audience upon the land clauses of the British Budget.

On the following Monday, at Mr. Fels request, Mr. Crosby returned to Rhode Island and for four months has been educating our people in the true principles of taxation. He has spoken every evening, with scarcely an exception, and frequently in the daytime, addressing church congregations, men's clubs, labor organizations, women's associations, schools, legislature, etc. All who have heard Mr. Crosby speak can understand how much good his eloquent presentation of the cause has done us.

From this time forward, more thoroughly than ever before, we wish to do educational work in the State. As we have

been told repeatedly, the way to influence legislators is through their constituents, rather than by direct appeal. This is a good time to reach the people for the reason that the prevailing high prices appear to have created a greater degree of popular discontent than did the financial depression of two years ago.

Our aim is, by means of a trolley campaign, carried on by speech-making and the distribution of literature, to reach the villages and rural districts. Most of the work heretofore has been done in the cities, where indeed the evening meetings should be continued. Again we ask and more urgently than ever before, that Single Taxers seriously consider the spending of their Summer vacations on the shores of the beautiful Narragansett Bay, which by the way is to be the centre of aviation this season.—LUCIUS F. C. GARVIN, Lonsdale, R. I.

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### OREGON.

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DIRECT LEGISLATION NOT AN ACCOMPLISHED FACT IN OREGON—POWER OF THE LEGISLATURE MUST BE ABRIDGED—THE THREE TAXATION AMENDMENTS TO BE SUBMITTED TO THE PEOPLE—AN ENDURING STRUCTURE IS BUILDING.

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Because Oregon has the referendum and Initiative in full force some people wonder why the Single Taxers are not doing more in Oregon. But there are different brands of the Initiative. It has been found that the Legislature can repeal tax laws as fast as the people pass them. It is a mis-representative body, and makes use of the "emergency clause" to forestall the Referendum and to undo the work of the Initiative at one and the same time. The experience in Oregon for the past six years indicated that the often advocated modification of the Initiative to make it merely an advisory vote or resolution expressing the opinion of the people for the guidance of the Legislature is a waste of energy to talk about or work for. The people of Oregon in 1906 passed two acts putting a gross income tax on corporations, but the

Legislature repealed them with an "emergency clause." This was not found out for some time. This clause has to be amended so as to make it impossible for a bare majority to declare an emergency to exist when none confronts them. An Initiative amendment is now before the people, or will shortly be, limiting the emergency to the real thing and requiring a three-fourths vote to tack it on to any bill; also making it possible to refer to the people an emergency bill.

The Legislature also had power until after the election of 1908 to call a Constitutional convention by an ordinary act. They have called one now, but the Convention is not possible without the consent of the people, for the Initiative enabled the people to block that game. It would have been useless to pass any measure approaching the Single Tax very definitely with the power in the hands of the Legislature to repeal any tax law, or to call a Constitutional Convention in case a tax amendment made its appearance on the organic law of the State.

Before any Single Tax campaign can be made with effectiveness in Oregon the proposed Constitutional Convention must be voted down, or if it passes it must, if possible, be compelled to provide the safeguards of direct legislation. At present the proposition is not faring well at the hands of the people and is not likely to pass. The power of the Legislature must be limited in tax laws so that no law of that kind can be put in force without the consent of the people.

For these and other reasons the active Single Taxers in Oregon are working to give the people more power and to clinch down the power already in their hands. Meanwhile the leaven of economic justice is working out among the people. If when the groundwork is cleared and the foundation laid they do not care to go on with the edifice then that will be for lack of understanding, and then will be time for an educational campaign which shall be carried on from schoolhouse to schoolhouse and hearth to hearth until the people are prepared to go on. Meanwhile the foundation stones are to be hewn and dragged, and it is not such inspiring work to some