

commodity taxes, in so far as the use made of the fertility is in question. But the taxation of location values on farms would yield almost no revenue. A tax only on location would be so light a tax as scarcely to affect speculation or insufficient use.

That the assessed value of a farm deducting improvements should be the sole basis of agricultural taxation seems to be the reasonable deduction from the preceding reasoning.

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## BI-MONTHLY NEWS LETTER

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BY THE EDITOR

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In several States of the Union Single Tax activities are commanding increased public attention. In Oregon the initiative petition is being circulated for the sweeping measure of land taxation and improvement exemption, joined with the provision for State loans to home builders with which our readers are familiar, an abstract of the proposed bill having been printed in the *SINGLE TAX REVIEW*. It is gratifying to note that the measure has been endorsed by the American Federation of Labor at a meeting of the National Executive Council in Washington during the last week in February, the resolution to endorse the measure being introduced by Delegate E. E. Smith, of Portland, Oregon. Part of Mr. Smith's speech we quote:

"This bill is a combination of what is familiarly known as Single Tax and State aid. It does not go all the way. The only way we can hope to get the land and the natural resources back to the people is through taxation. It seems government has never been able to limit taxation, and we propose to levy as a State tax such a sum per year as is equal to the land rent, whether it is used or whether it is not. A third of all this rental will be placed in a home-seeker's loan fund. From this fund men and women in the country and in the city can borrow from the State a sum equal to \$1,500. They will have 20 years to repay it. The first five years they will pay no interest except the administration expense of the loan. The next 15 years they will pay a small rate of interest."

In California the initiative petition for the Home Rule in Taxation Constitutional Amendment is being circulated. Those who are working for the petition must secure 76,000 names to insure the measure a place on the ballot. They have already 50,000. This is the third campaign of our California friends to arouse public interest in the land question. For no secret is made of the desire to secure by this means the adoption of the Single Tax in some locality where its benefits will serve as an object lesson of importance. That the State may be aroused to the need of land reform seems very probable in view of many recent happenings. Among these is the significant report of the California Commission on Immigration and Housing. They point out the enormous

extent of land speculation in the State and show that California could support many times its present population. For the evils of land monopoly the Report refers to the land value tax as a method which has been suggested as a remedy, though it refrains from indorsing the principle.

The amendment to the Constitution of California to be voted on is as follows:

Section 2 of Article XVII of this Constitution, which now reads: "The holding of large tracts of land, uncultivated and unimproved, by individuals or corporations, is against the public interest, and shall be discouraged by all means not inconsistent with the rights of private property," is, for the purpose of carrying the foregoing declared principle into effect, hereby amended by adding thereto the following new paragraph:

"Any county, city and county, city or town, may raise its revenues for local purposes by a tax on the value of land within such county, city and county, city or town, and may exempt from taxation in whole or in part, any one or more of the following classes of property: Household furniture, farm implements, live stock, machinery and tools, shipping, merchandise, vehicles, improvements in, on or over land; other personal property except the franchises of public service corporations.

"Any ordinance or resolution of any county, city and county, city or town, exempting property from taxation as in this section provided, may be proposed by initiative petition, and shall be subject to a referendum vote, as by law provided for ordinances and resolutions.

"Taxes levied upon property not exempt from taxation shall be uniform."

That our California friends are plainly justified in the hope that the amendment will carry is shown by the increase of the 1914 vote over that of 1912. In 1912 the vote in favor was 169,000 while in 1914 it was 267,000. The amendment has the endorsement of the State Federation of Labor, Farmers' Education and Co-operative Union, Chambers of Commerce and many civic bodies.

These are not the only States where the Single Tax is coming to the front. The Republicans of South Dakota have nominated for Lieutenant-Governor Peter Norbeck who in announcing his candidacy says:

"Under the present system of taxation, the burden of taxes falls most heavily upon the man who improves his property. Improvements on real property should not be discouraged by excessive taxation. The home builder should be encouraged."

The Crosser Bill now sleeping in committee in the House of Representatives, and to which reference was made in the March-April number of the SINGLE TAX REVIEW, may soon see the light, and it is hoped that pressure will be exerted by our readers on their congressmen to get it before the House. The bill provides that unemployed workers are to be given access to lands on

the public domain. The plan provides for the clearing of the land, for roads and ditches and reclamation work. The title to the land remains in the government of the United States, the cost of improvements to be assessed against each parcel of land, at 4 per cent. A tax on the value of land is to be collected annually. Out of the revenues the Colonization Board shall provide for local government. Congressman Crosser would have the Colonization Commission acquire land formerly belonging to the government which is now held out of use for speculative purposes.

In North Dakota Lyman J. Frazier is the Republican candidate for Governor. He headed a ticket that was placed on the ballot by the Farmers' Non-Partisan League of the State. The League's proposal is to relieve all improvements from taxation and to raise all public revenues from land values.

There is even good news coming from the land of our distracted neighbor to the south of us. It may be that the Mexicans are not fit for self-government, as so many wiseacres have told us. But they are working, as all peoples are in a way fighting and working, toward the only solution that can make self-government possible. An official manifesto has come from the governor of Yucatan, Senor Salvador Alvarado, proposing to make use and occupancy the sole title to land. "No one is exclusive owner of the land," says this enlightened governor, and the proposed law "responds to the mandate from the people and satisfies a social necessity." The measure proposed may be complicated; it contains a great number of provisions which we have not the space to consider at this time. Mr. Hickey, of the Hallettsville, (Texas) *Rebel* commenting on a number of these declares it to be "the most remarkable proclamation issued by governmental authority since the dawn of history."

The youthful face of Governor Alvarado that looks out at us from the pages of the *Rebel* is not unlike the fine, forceful type of face with high broad brow and searching eyes seen sometimes in our own South.

From Canada comes news of importance. Nova Scotia province has abolished the tax on personal property; land and improvements will hereafter be assessed separately, and the tax rate on improvements will be reduced 25 per cent. The credit for this victory is due in large measure to Mrs. E. M. Murray, formerly of this city but now of Halifax.

It is good news too that comes from Sydney, New South Wales, where the City Council after many years agitation has decided to tax land values apart from all improvements. Sydney is a city of over 700,000 inhabitants; the value of land is given at £53,138,686. The whole of municipal taxation will be drawn from this source, personal property being exempt.

All readers of these lines are again reminded of the Annual Single Tax and Fels Fund Conference at Niagara, American Side, on August 19, 20 and 21. On the 19th our Canadian friends will meet on the Canadian side, and fraternization of American and Canadian Single Taxers will be possible on that occasion. It is an opportunity that should be gratefully seized. It may not occur again.