

pamphlets, etc., in the earlier stages, before we took advantage of the open correspondence columns of the press. We were careful not to arouse opposition at first, and were also careful in distributing our stuff. We had some information concerning each person to whom we sent anything, and were careful to send something that was in line with that person's way of thinking. A pamphlet should be handled like a can of dynamite.

I attribute a great deal of our success to work among the Socialists. They defeated our former amendment. This time we had average majorities in their wards. To give you an idea of the Socialists' strength here they ran second in party strength.

Our vote seemed to be drawn in one precinct, but the final returns in that precinct give the Singletax a majority of 30. Complete returns are as follows: For Singletax, 4,858; against, 2,637; majority, 2,221. The city registration was about 10,000; I think the exact figures were 10,017, so that we polled a vote above the average for a fiscal issue.

We had about 5,000 of the Dr. Hill pamphlets which we distributed, largely in the Socialist wards. We also had 5,000 of Kaufman's circulars which we scattered around nights, covering the entire town. They were appropriate and written in a way to attract the economically uninformed. We also had about 200 of the Ingersoll pamphlets, 200 of the Singletax Catechism, 200 of Grenell's, a general assortment of Henry George's lectures, "Thy Kingdom Come," etc., and a bunch of "The Story of My Dictatorship." These we dug out of garrets, etc., where in some instances they had reposed, lo! these many years.

The total cost of the campaign, exclusive of postage stamps, which most of us contributed, was \$27.65. Of this \$7.50 was paid for a sheet which we inserted in the Saturday Evening Post. The Post has a circulation of about 1,000 here. We embodied in this sheet most of the figures on Canadian emigration, taken from Albert J. Nock's articles in the American Magazine. We headed it, "Do You Really Want Prosperity?"

I think that when you consider that there were but three of us doing all the work, and that of these three none were what could be termed efficient politicians, we did pretty well. The other "bunch" didn't wake up to what was really happening until too late. When they did wake up, they "threw a fit," but it was a mighty stupid one. We had them going down hill all the time.

But there is a great deal of work yet to be done here. The people are far from being soundly convinced, although their interest has been aroused. Now is the time, when the heat of the campaign has subsided, to do educational work. Unfortunately, however, there is no one in a position to do it.

The assessments here have been notoriously unjust, the assessor being generally a tool of the Everett Improvement Co., the original owners of the townsite. Unless pressure is brought to bear on the new assessor, the Singletax amendment might be made to act as a boomerang. The new assessor is unknown, was elected without doing any campaigning, but as far as is known has no strings on him.

In regard to the Constitution, there is a difference of opinion as to whether or not cities in Washington have the right to exempt improvements and personal property from taxation. As long as this difference of opinion exists it seems to me the part of wisdom to have the matter tried out in the courts before the expense of a campaign for a Constitutional amendment is incurred.

DONALD MACDONALD.



## TAX REFORM IN OREGON,

Portland, Ore.

The law submitted by the State Tax Commissioners and carried by the Initiative in Oregon, exempting all household furniture, is said to be invalidated by the fact that other measures submitted at the same time by the State Tax Commissioners were defeated. As the Constitution now stands there can be no exemptions. It was the only measure of four submitted by the Tax Commissioners to pass. They expected their Amendment allowing different rates on different classes of property to carry without difficulty, but it was defeated. It could just as well have been submitted as an Amendment, that household furniture should not be taxed, in which case it would now be in force.

The Tax Commissioners submitted what was proudly referred to as a scientific tax system. In fact their four measures were botchwork, put forth to head off the Singletax.

ALFRED D. CRIDGE.



## THE SINGLETAX IN CANADA.

Moose Jaw, Saskatchewan, Canada, Nov. 30.

Hitherto the rural municipalities of this Province have raised their revenues by a tax on land, improvements and buildings being exempt. But the tax is figured at a rate per acre, regardless of value. By the provisions, however, of a new Rural Municipalities Act now before the legislature, this will be changed on January 1st, 1914, to a tax on land values entirely.

In introducing the measure, the Honorable George Langley, Minister for Municipal Affairs, stated that the government agree that this form of taxation is the right one, and that the only reason it had not been adopted earlier was because some of his colleagues were of the opinion that the time was not opportune. Now, however, they have decided that the time is ripe for the change.

Practically no opposition was offered to the proposal. When the bill came up before committee of the whole House, one member did say that the change might work a hardship upon farmers whose land had derived its value from their labor. His error was quickly manifest by the reading of the clause outlining the method of assessment which says, "Land shall be assessed at its actual cash value exclusive of any increase in such value caused by the erection of any building thereon or by any other expenditure of labor or capital."

There is no doubt of the measure's becoming law. Urban municipalities already have the option of changing their tax system from the present method