EDITORIAL CORRESPONDENCE

OREGON HOME RULE TAX AMENDMENT UPHELD.*

Portland, January 24.

By a 4-to-1 decision, the Supreme Court of Oregon decided, January 23, that the County Home Rule Tax Amendment—the so-called Singletax amendment—adopted by the voters in 1910, does not need an enabling act or additional legislation, and that county tax bills Initiated under that amendment must be placed upon the ballot.

The only county tax bill thus far Initiated and offered for filing at the office of the Secretary of State is the Clackamas County bill, which is a Singletax measure. When that bill was offered to the Secretary of State, he asked for the Attorney General's opinion, and was advised that the bill could not be placed upon the ballot because no machinery exists by which to put into execution the power conferred upon counties by the amendment of 1910—Section 1a of Article IX of the Constitution. That opinion, was based upon two contentions:

(1) That the Amendment itself is not self-executing; and (2) That the Amendment is not executed by existing Initiative and Referendum provisions of the Constitution, because the words "municipality and district" as used in those provisions were not meant to include counties.

The plaintiff, G. A. Schuebel of Clackamas County, through his attorneys, C. E. S. Wood, W. S. U'Ren and E. S. J. McAllister, obtained a writ of mandamus from the Supreme Court, which took original jurisdiction, directing the Secretary of State to file the Initiative measure or to show cause for his omission to do so. The brief for the plaintiff was prepared by C. E. S. Wood's son, Erskine, who has not yet been admitted to the bar because of his youth. It is a model of brevity and clearness.

In answering the objections raised against the Clackamas County bill, the plaintiff admitted that the County Home Rule Tax Amendment is not self-executing, but held that the second contention was erroneous because "municipality and district" as used in the Initiative provisions of the existing law includes counties. Three decisions of the Supreme Court of Oregon were cited in the brief, in which the Court used the words "municipality and district" as including counties, and it was shown that the legislature of 1907, in the enabling act putting the Initiative and Referendum amendment in force, used the words "municipality and district" so as clearly to comprise "counties."

The opinion of the Court, written by Justice Bean, holds that in construing a written constitution the object is to give effect to the intent of the people in adopting it; that the Constitution reserves to the legal voters of municipalities and districts the right to enact local, special and municipal measures, and that this authority is to be exercised in the respective localities by the Initiative; that whatever have been the duties or powers of counties prior to the adoption of these amendments, there is no reason why such quasi municipalities or districts cannot be endowed with legislative functions by the plain provisions of the Constitution; that a county is clearly a municipality or district within the meaning of the Initiative provisions of the Constitution; that the word "county" is practically incorporated into and made a part of the Initiative provisions by the County Home Rule Tax Amendment for the purpose therein expressed.

So the Court holds that though the machinery for putting the Initiative provisions of the Constitution into effect was created before the adoption of the County Home Rule Tax Amendment, yet that this machinery created and the provisions of the enabling act fit with almost exact nicety, and it is not necessary for the people or the legislature to provide other or additional machinery.

In conclusion, the Court says it is not called upon to construe the provisions of the Clackamas County Bill, or to decide whether or not it is local.

In his dissenting opinion, Justice Burnett said that if the proposed Clackamas County Bill infringes upon or in any way hinders the State in the collection of its revenues, it is void to that extent; "which nobody will deny." But that question was not before the Court, and it is not alleged that the bill will infringe upon or hinder the State in its collection of revenues. Doubtless every judge on that Bench agrees with Justice Burnett to that extent, as do the proponents of the Clackamas County Bill. The dissenting justice confined his dissent to matters not at issue.

Now that the Supreme Court has decided this question, petitions for Singletax bills will be circulated in other counties in Oregon. A petition will be circulated immediately in Multnomah County, which includes Portland, and "The Oregonian's" editorial shrieks of pain and anguish will increase in volume, velocity and vehemence.

"There's a reason" for "The Oregonian's" anguish. The chief owner of that paper is a thrifty, industrious, saving speculator, who owns a nice unimproved block in the business part of Portland, worth $1,500,000 in 1910, and assessed that year for $502,000. Just enough Singletax to raise the same amount of money that was raised by the general property tax in 1910 would have boosted the tax on that block of land from $11,044 to about $18,850. Hence it is the "editorial policy" and firm conviction of "The Oregonian" that "Singletax will ruin the farmer" and reduce the home owner to the pitiable condition of a cocked hat.

W. G. EGGLESTON.

*See The Public, volume xiv, pages 1053, 1068, 1093, 1098.

TAXATION IN PITTSBURGH.

Pittsburgh, Pa., Jan. 29.

The report of the Pittsburgh Civic Commission on Taxation* has aroused considerable interest and

*See volume xiv, page 658, and current volume, page 51.