

leave their jobs individually or collectively when they choose; but the sailor must sign a contract, and cannot quit. Should he attempt to leave the ship after she is safely in harbor and unloaded, he is seized by the marshal, thrown into jail, and put aboard in irons when she is ready to sail.

Such conditions have had two evil effects.

They have enabled foreign shipmasters to keep down wages; and they have driven self-respecting sailors from the sea.

The International Seamen's Union has a bill before Congress giving our seamen the right to leave the ship when she is safe in port; and giving, by treaty agreement, the right of foreign seamen to leave their ships when safe in American ports.

A small enough thing, is it not, the extension of the landsman's right to the sailor?

Yet it is far-reaching, as every step toward freedom is far-reaching. Foreign vessels now ship their men abroad, where wages are low; and the men are bound by all the power of law to return with the ship to the port of enlistment. Thus the foreign master can sail his ship from a low-wage country to a high-wage country, and yet keep his crew on low wages. But give that crew the right to quit when the vessel is safe in harbor. Then a foreign ship coming into an American port with a low-priced crew would lie there until she shipped a crew at the prevailing wages of this country.

This would equalize the cost of operating vessels on the high seas in the best possible way: *not by lowering American wages to the foreign level, but by raising foreign wages to the American level.*

And in bringing about this end Congress would not only put the American shipmaster on an equality with the foreign shipmaster, but would give the seaman the freedom enjoyed by the landsman, and beget a self-respect and a love of his calling that would make him wish his son to follow him.



And shall we not do this for the seamen, both-masters and men?

Who are more deserving?

What single calling brought more honor to the nation during the first seventy-five years of its life? The sailors were a source of profit in time of peace, and a means of safety in time of war. It was the men drawn directly from our merchant marine that made possible a successful issue of the War of 1812, and of the Civil War.

Without similar men in the future our navy will be useless.

The restoration of the American flag to the high seas is not a question of subsidies, nor of preferential tariffs; it is simply a question of freedom and justice.

STOUGHTON COOLEY.



"TAXING THE FARMERS' BUSINESS."

That is what the land sharks say the Singletax would be—"taxing the farmers' business."

Because the Singletax wouldn't tax anything but the "raw-land" value, the "community-made" value of land.

But what kind of reasoning is this which concludes that taxes on "raw-land" value, taxes on "community-made" value would be taxing the farmer's business?

His business is to *use* land and the Singletax would abolish all taxes on the *use* of land.



Every one who knows anything about land knows what "the raw-land value" or "the community-made value" of land means—if he will think a minute. It is the value of land in the "raw," or uncleared, or "unimproved" state. That value is not due to what the owner has done to the land. It is due to population and the demand for "raw" land.

Doesn't every farmer know that land "near town" is worth more than just as good land several miles farther from town? Raw land, or unimproved land, near town is often worth more than better and improved land miles away from town. And doesn't every farmer know that an acre of unimproved land in a business district is worth a great many acres of the best improved farm land anywhere?

For example, H. L. Pittock's Block 215, in the business district of Portland, Oregon, is not quite one acre, and the land alone is now assessed at \$502,000, without counting the value of two old houses on it. That is the "unimproved value," or "community-made value" of this land. Compare that with the improved farm land, for example, in Josephine County, Oregon. Last year, 1911, the farmers in that county had 20,921 acres of improved land, assessed \$48.47 an acre, on the average for the whole county. That \$48.47 an acre includes the value of clearings. But the raw-land value, or unimproved value was only \$19.39 an acre, on an average.

So the unimproved value of the less than one acre of the Pittock block of land in Portland was equal to the unimproved value of 25,889 acres of improved farm land in Josephine County—and that is 4,968 acres more than all the improved land in the county.

Mr. Pittock, who is chief owner of the Daily Oregonian, of Portland, is using that paper to convince Oregon farmers that Singletax will "ruin" them, and that the present general property tax system is just what they want. But the farmers are catching on to his game. He is willing to help them keep taxes on *their* business if they will help him keep taxes off *his* unimproved land. The more taxes they pay on their business of cultivating the soil, growing crops and rearing live stock, the less tax he will have to pay on his block—small in area but very large in value—in the business district of Portland.



For further illustration the assessment tables of Josephine County, Oregon, for 1911 show that the average farmer in that county is assessed per acre of improved land in this way:

Business.	Per Acre.
Labor value of clearing land.....	\$29.08
Houses and other improvements.....	17.75
Implements and machinery.....	3.28
Live stock	5.05
Household goods	1.55
Assessment on "business".....	\$56.71
"Community-made" value of land.....	19.39
Total per acre improved land.....	\$76.10

In arriving at this result I have calculated that in Josephine County the farmers have one-half of the horses and mules, nine cattle out of ten and one-fifth of the household goods and furniture. I believe the estimate is too low; and if it is, the assessment on "business" per acre is too low.

But if the estimate is fairly correct, then for every \$100 that the Josephine County farmer is assessed on his improved land and what he has on his improved land, \$74.52 is assessment on his "business," and only \$25.48 is on the "community-made" value of his improved land.

That is crooked taxation.



But how about taxes? It's the tax, not the assessment, that damages the pocketbook.

The total assessed value of all property in that same Oregon County in 1911 was \$10,505,686; total tax levies for all purposes, \$262,846.93; average tax rate in whole county, 25.09 mills. Of course, the tax rate in farming communities was less than in the cities and towns; but if we use average rates for the general property tax system and the Singletax, the truth will stand out just as clearly as though we had the exact rate for some farm community.

Remember, that the amount to be raised by Singletax is the same as the actual levy on the 1911 assessment—\$262,846.93. The Singletax exemptions for the property assessed in 1911 would be \$3,342,770, leaving a Singletax assessment of

\$7,162,916 on town and city lots, corporation franchises and rights of way and the "community-made" value of farm lands and all unimproved lands. Then the average tax rate under Singletax would be 36.7 mills, or 11.61 mills more than the average general property tax rate. Looks like "ruin," doesn't it? But let's see how much it will "ruin" a Josephine County farmer with 80 acres—40 acres improved and 40 acres unimproved. Compare assessments and taxes at the same time, and you will see how Singletax would work:

Present Tax System		Singletax System	
Assessments.	Taxes.	Assessments.	Tax.
Labor value of clearings, 40 acres	\$1,163 \$29.18	Exempt	No tax
Improvements on land, labor values	710 10.81	Exempt	No tax
Farm implements, labor values	130 3.26	Exempt	No tax
Live stock, labor values...	201 5.27	Exempt	No tax
Household goods, labor values	62 1.56	Exempt	No tax
Total taxes on farmer's "Business"	\$50.08		No tax
Community-made value 80 acres	775 19.44	\$775	\$28.44
Total tax, present tax system	\$89.52		
Total Singletax	28.44		
Farmer saves by Singletax	\$41.08		

If you are a farmer, would you object to being "ruined" in that way? If so, why?

W. G. EGGLESTON.

CONDENSED EDITORIALS

TWO DEBATING SOCIETIES.

Louis F. Post in the Chicago Daily Press of Sept. 13.

Not until now have Ohio voters had the power to make their own laws. They have always had to "jackpot" the job in their legislature. But the voters of Missouri and Oregon took this power over to themselves years ago. Oregon has used it often and well. Missouri hasn't used it much, if at all. At the November election both will use it on important questions of universal interest.

In Missouri the people are to vote on abolishing all taxes on business, farming, labor, work, industry. If they vote "yes," there will soon be no taxes in that State on the products of useful work. It is asked how the State could be supported? By heavier taxes on men who make money from high land rents and other land values.

The same plan, slightly different in form, will be voted on at the same time in Oregon. Three counties are to decide by popular vote whether to raise their taxes by taxing land values more, and personal property and improvements not at all. Those counties are Multnomah (where Portland is), Clackamas and Coos. And throughout the State the people are