

growing in our favor, to all appearances. We want short letters from public men of the faith addressed to the people of Seattle on this matter. Will you co-operate in getting them? We have considerable local talent for speaking but need outside assistance to cover the field; we desire concise data applying the operation of the amendment to particular and typical cases.

The Erickson amendment will be more vigorously fought than any measure proposed in this city for many years.—THOMAS SIEGFRIED.

OREGON.

At The Dalles, Oregon, two strong resolutions were adopted by the State Federation of Labor of which the following is the text of one:

"WHEREAS: The people of Oregon have accepted as a part of the Constitution of the State the measure endorsed and proposed by the Oregon State Federation of Labor in 1910 which did away with the iniquitous poll tax, takes from the Legislature the power of enacting tax laws without the direct endorsement of the people, places in the hands of the people the direct and sovereign power of taxation, either in the Commonwealth as a whole or in the several counties for their local revenues, and

WHEREAS: This has made the matter of taxation of labor products, capital invested in productive enterprises, homes and improvements, and personal property of all kinds open to the people to legislate upon, therefore be it

RESOLVED: That the taxing of land values exclusive of all improvements and personal property wherever to any extent put into practice encourages the employment of labor, attracts capital seeking to invest in manufacturing enterprises, discourages the monopoly of land and other natural resources being held for speculation and not for use, builds up the city and encourages the working farmer by reducing his tax burdens, puts the workers in homes

of their own and makes for the higher forms of civilization,

RESOLVED: That it is to the best interests of the working and producing people of Oregon in city and country, to the best interests of capital not seeking special privilege and monopoly, to the best interests of all Oregon, that special privileges in land, in water and in transportation and public service franchises be made to carry public burdens instead of improvements and personal property, and that the power of the people to make such regulations for the raising of public revenues should not be impaired or abolished."

An oral resolution was added that the Convention did not desire to be held as having endorsed any State wide Single Tax measure, but as reaffirming the county option tax amendment, and the principles only.

RHODE ISLAND.

Perhaps persons interested in tax reform, wherever they may be living, will best understand the manner in which our work is being carried on in this State, by reading the following letter published in the only daily newspaper of Woonsocket. Similar letters, even more in detail, have been published in the Providence Sunday papers dealing with three suburban towns whose tax records were investigated thoroughly under the supervision of Mr. John Z. White.

Our aim is to get a few persons sufficiently interested in each municipality to secure from the legislature now in session an Act permitting the local adoption of a land value tax.

"TAX REFORM IN WOONSOCKET.

A few months ago many Woonsocket taxpayers received a pamphlet recommending a change from the present general property tax. The proposition was that all products of labor, such as dwellings, mills, machinery, stores, stocks of goods, should be exempt from taxation and that the city revenue should be derived solely from land values. In order to get as large a revenue as now it would be necessary to

increase the rate upon the land, at its present tax valuation, more than threefold.

Rhode Island is one of the few states which can allow such exemption without a change in its constitution. Our nearest neighbor and chief competitor, Massachusetts, is required by its organic law to tax all property alike in the several cities and towns. A year ago the state of Oregon amended its constitution so as to admit of the exemption of classes of property by counties, and next November many of its counties are expected to exempt personalty and improvements. Missouri is to vote upon a constitutional amendment next fall substituting a land value for the present general property tax.

Last November the city of Everett in the state of Washington decided by a majority vote to tax land values only. By action of the city council of Seattle, in the same state, the people of that great city are to vote upon the same question in the coming March. Why is it that these Western states are turning from the general property tax to one upon land values only? What advantage would there be to Woonsocket should it adopt the same plan?

Wherever the exemption of buildings and other labor products has been tried it has brought uninterrupted prosperity. The cause of such a permanent boom for business of all kinds is found very easily. It is due to the adoption of a policy which invites and encourages enterprise and industry, instead of discouraging them, as we now do by the annual fines, which we call taxes, imposed upon all who in any way make improvements in the community.

The Woonsocket taxbook for 1910 contained a list of 3424 taxpayers. Of this number only 2554 were voters. By exempting from taxation all buildings and their contents and increasing the rate upon the land in order to derive the same amount of revenue, 2062 of these voters would either have their taxes lessened or so slightly increased as to be in no way burdensome. This leaves 492 voters whose taxes would be augmented decidedly, but most of whom would in the end be benefitted financially. Indirectly, because of living in a community where there were no un-

employed, no empty tenements, a constant and increasing demand for the use of land, every voter and every family would find themselves better satisfied than now.

In 1906 the city of Vancouver in western Canada began the exemption from taxation of three-fourths of the value of improvements. Nearly two years ago the last remnant of a tax upon improvements was eliminated, whilst personal estate is not subject to local taxation. As a result, the mayor of Vancouver, L. D. Taylor, says: 'No one, not even extensive land owners, have any desire to return to the non-progressive former scheme of taxation.' He has recently stated that not a single 'kick' has been made against the new assessment plan. Just think of that fact when compared with the everlasting grumbling about our foolish system of fining good citizens for improving their property. Substantially everybody in Woonsocket will reap an almost immediate benefit from the transfer of taxes from labor products to land.

The building trades will be set to work at once and kept constantly employed. New industries will come in where their mills and machinery are to be free from all taxes. Residences will be erected on every hand to meet the requirements of present citizens, and new comers. The owners of valuable vacant land will soon improve it or will dispose of it at a good price to others who wish to build. Merchants and professional men will have more and better patrons.

This natural and scientific method of raising local revenues will spread like wildfire from state to state. Fortunately Rhode Island can secure local option through an act of the legislature. Should the city council ask the general assembly to pass an enabling act its request would in all probability be granted. But the city government is not likely to take action unless urged so to do by taxpayers. It would seem as though in a live city like Woonsocket many persons could be found anxious to confer this great boon upon the community in which they live, as well as upon themselves and their families. Most of us will not be able to bequeath to our children any considerable amount of

wealth, but we ought to be willing to take a little trouble in order to so improve their surroundings that they can easily make a living for themselves, that they may not suffer 'the loss of employment, which is worse than all the plagues of Egypt.' "

I shall be pleased to hear from any of your citizens upon this vital matter with a view to taking at once the steps necessary to bring about this reform, so simple, but so far reaching in its good effects.—LUCIUS F. C. GARVIN.

CANADA.

Perhaps the most important news is the recommendation of the Royal Commission on Taxation to the Provincial Parliament of British Columbia that it adopt the Single Tax, abolishing the poll tax, the personal property tax, and tax on improvements. We shall present later an analysis of this report.

CANADIANS ORGANIZE FOR FREE TRADE.

The organization of a Free Trade League for Canada is announced, with Geo. H. Ross as president, W. J. Tregillus, Vice President, and E. J. Fream as Secretary-Treasurer. Canadians wishing to join the League should address the Secretary at Calgary, Alberta. Membership in the League has been placed at \$1. per annum.

ONTARIO.

The Liberal Party of Ontario has come out squarely for the taxation of land values and the exemption of improvements. Local candidates are pledging themselves to support the measure. The new Liberal Leader, Mr. N. W. Rowell, K. C., in an address to the electors of Ontario declares:

"Social justice demands the removal of existing inequalities in taxation, and we propose the amendment of the Assessment Act to permit municipalities to exempt improvements from taxation either in whole or in part."

The Toronto *Globe* in commenting upon the programme of the party says:

"One of the most popular planks in the platform will be that favoring such an amendment of the Assessment Act as will permit municipalities to exempt improvements from taxation either in whole or in part. Sir James Whitney stands like a rock against this reform, although he knows that Vancouver, Edmonton, Regina, Winnipeg, and almost all other cities or towns of any consequence in western Canada tax land values more heavily than improvements. The men who are most insistent in urging this reform on Sir James are within his own party, and they will no doubt use the Liberal declaration of policy as a goad with which to prod their laggard leader."

TESTIMONY FROM CANADIAN OFFICIALS.

I think I am safe in saying that for several years past, there has been no serious suggestion from any quarter that we should revert to the old system of taxing improvements.—F. F. FISCHER, Secretary to Mayor of Edmonton.

I beg to say that, generally speaking, the movement in Saskatchewan to have assessments based on a land assessment only, exclusive of buildings and improvements, appears to be gaining ground and many western men in the prairie provinces and British Columbia express their unqualified approval of such a scheme.—J. N. BAYNE, Deputy Minister for Saskatchewan.

I may say, however, that the Council of this city is endeavoring to obtain Legislation to enable it to adopt what we term the Single Tax system, that is, taxing only the lands and exempting the buildings. Taxation on business incomes and special franchises, of course, remaining as at present. The Council has made a careful investigation into this system, and is convinced that it is the most logical and fairest manner of raising revenue.—C. C. DAVIDSON, Sec. Treas., Prince Albert, Sask.

While it is true that there has been this