

to them, one way with another, an expenditure of nearly twenty shillings per acre has been gone to on its account.

A direct tax on unimproved estates would, at least, produce the interest on the capital sum expended from the public exchequer to acquire, survey, and open up the waste lands for European owners. It would also have another effect. It would coerce absentees, or purely speculative purchasers, to reclaim their estates or sell them to men who will do so; and so long as the work of improvement is done, we do not care by whose hands or money it is accomplished."

There must be, therefore, a property tax imposed in some shape or form. A tax on unimproved land would be the fairest; but there would be very little hope of the Provincial Council agreeing in their interpretation of the word "unimproved," seeing that nearly all the members would be affected by such a tax.

## JOHN HERBERT EASTWOOD

ON 11 December last, J. H. Eastwood died in his 89th year in his home town, Birkenhead. For over forty years he had been a constant supporter of our movement. He became a member of the United Committee on 26 September, 1943.

Like his father, who was a regular contributor to a number of papers, J. H. Eastwood was a poet. He won the Felicia Hemans Prize at Liverpool University, and published a volume of collected poems. His sixteen page booklet *Rhymes for the Times* is a popular and picturesque statement of Henry George's ideas in ballad form.

He early entered the employment of the Mersey Docks and Harbour Board, becoming Assistant Treasurer for the several years up to his retirement. In the 1914-18 war he served in France in the ranks and as an officer.

He was a strong Conservative in his younger years. He was drawn into contact with our movement by his first wife, Mrs. Beryl Eastwood, the sister of F. R. Jones, the secretary of the then Liverpool League for the Taxation of Land Values. After much discussion, the falsity of protectionist arguments was forcibly brought home to him. He swiftly turned into a Georgist and free trader, taking a leading part in preparing and distributing vigorous anti-tariff and other leaflets.

He personally won many supporters to our ranks. In our Merseyside circle he never shirked the humble routine, participating whole-heartedly in open-air and indoor meetings, house-to-house calls, and the unending tiresome clerical work. He was strong in belief, but always modest and courteous in manner.

He was a dear friend, a man of high quality rare to be recruited into our movement. In the words of his favourite poem by his favourite poet, Matthew Arnold, he has now left the "darkling plain swept with confused alarms of struggle and flight, where ignorant armies clash by night."

F. R. JONES

## The Oregon Tax Trail

REGULAR READERS will recall that very odd decision of the California Supreme Court not to uphold the request of Sacramento Property Tax Assessor, Dr. Irene Hickman, to enforce property valuation at one hundred per cent. of market price as required by the Constitution (LAND & LIBERTY, October, 1967).

While all the fuss was going on in California, however, the legislature of the State of Oregon quietly passed Senate Bill No. 9. From January, 1968, all taxing authorities in the State will be directed to assess all property, including vacant lands, at one hundred per cent of cash values. This means that it will be much easier to contest the official valuations by reference to market transactions. It will be far harder for the tax officials to discriminate between different classes of tax payer by valuing at different percentages of market value. This appears to have happened in the past.

According to Clyde V. Brummell, former head of Oregon Homeowners Association, the State needs more than a reform of valuation practice. About 48 per cent. of the State's land surface is devoted to timber production, the State's largest industry, accounting for two thirds of all manufacturing. In Brummell's view, the tax exemptions granted to the timber lands require close scrutiny. "Timber is a natural resource," he says, "like oil and mineral rights. These natural resources should be taxed for the public."

This view is also held by Assessor Al Brown of Linn County who believes that the western part of the State is losing \$16 million due to concessions. New industry, he claims, is invited to settle in the State and then expected to bear additional property taxes to the advantage of the timber industry. At present tax rates, city property would take forty-five years to pay taxes equivalent to capital value, rural property would take fifty-seven years and timber lands 370 years!

So far the new measure appears to have been well received by officials and public alike. As Mr. Brummell says: "Homeowners would benefit by the strengthening of the property tax if it would discourage slums and land speculation." To James Hotaling and Erik Hansch the present measure is just a start. Their news-sheet *Taxpayer's Digest* proposes a 5 per cent surtax on land values. They would like to see improvement taxes abolished altogether and local revenue obtained from land values, with no exemptions given to commercial properties, charities or churches.

This news of assessment reform in Oregon reflects the present public concern with this topic. Senator Paul Douglas has criticised local taxing authorities as having "failed to make use of the enormous potential in the property tax for either renewal of cities or prevention of the growth of blight conditions." Who knows, in taking this step the State of Oregon could be blazing a new trail in tax reform, requiring all vacant land to be assessed at its full market value.