

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

to vote on specially taxing the value of land—not improvements, but the bare land—of taxing extra every land-holding worth more than \$10,000, and taxing it on a rising scale so as to discourage big holdings, except for use.

If the Oregon proposals carry, working farmers will have their taxes reduced \$8 a year apiece on the average. With most working farmers the reduction will be greater. Pretty much the same effect will doubtless be produced in Missouri.

But whether the proposals carry or not, isn't as important as the fact that the questions are being discussed by the people themselves all over those States. Oregon and Missouri have become great debating societies for deciding whether industry or land monopoly shall be favored by taxation.

All of us have something to learn from those debates, for it is impossible anywhere to tax industry without favoring land monopoly or land monopoly without favoring industry.



THE RIGHT KEYNOTE.

Samuel Danziger in No. 288 of the Press Bureau
Publication of the American Economic
League, Cincinnati.

It is a rare good fortune to have this year at least one Presidential candidate who bases his arguments on sound economic principles.

That candidate is Woodrow Wilson.

It is not always popular to stick to logic and common sense in discussing current problems. There are more people who will applaud a suggestion to send trust magnates to jail than will appreciate the suggestion to deprive trusts of the privileges which give them power. More will demand an arbitrary minimum wage-law than understand the fact that more freedom instead of less is what workers need to get what they produce.

So when a candidate discusses such questions as trusts and minimum wage, and appeals to reason and logic rather than to ignorance and prejudice, there is good ground for hope that his election will result in establishing a policy that will deal with evils in such a way that their cause will be removed and make no spectacular but useless efforts to strike at symptoms.

In speaking on the trust problem Wilson leaves to his opponents the advocacy of such quack remedies as regulation, prosecution and litigation. He points to the privileges which have given them power, the privileges which his opponents would leave undisturbed, and says that these must be removed.

EDITORIAL CORRESPONDENCE

THE SINGLETAX IN BRITISH COLUMBIA.

Vancouver, B. C.

In the Oregon and Missouri campaigns for Singletax the statement is being made by opponents of the reform, that the Singletaxers of British Columbia are tired of their "experiment" and are anxious to have

the Singletax system repealed. Let me say that such statements are wholly and absolutely false.

The Singletax is not an experiment in British Columbia. Since 1894 we have been exempting 50 per cent of the value of improvements from Municipal Taxation. This partial application of the principle worked so well that now nearly every municipality in British Columbia voluntarily exempts the total value of improvements from taxation and finds that that works very much better.

Twenty years ago candidates for municipal offices who sought office for the sake of office boldly announced that they were opposed to Singletax. Today they advertise that they will see to it that improvements be not taxed.

And the principle is now being accepted for Provincial taxation. There is not a Singletaxer in the present Provincial cabinet, and nearly all their appointees to office are opposed to it; yet the Premier has announced that at the next session at Victoria, amendments to the Provincial revenue laws will have a prominent place on the legislative menu. The proposed new law will involve the cancellation of the old three dollar poll tax, as well as important changes in the way of reduction in personal and realty taxation. The Government holds the view that all the revenue necessary for carrying on the machinery of government should be derived from natural resources.

A few days ago an honest Tory who consistently opposes Singletax said to me: "I am afraid that this Singletax is going to be very hard to repeal, now that people have got a taste of it." That expresses concisely the feeling of the opponents of Singletax in B. C. today. More than likely the opposition in Oregon and Missouri have a premonition of this. I asked my Tory friend: "Why should it be repealed?" He replied: "It is very hard on any one who wants to hold vacant property."

Exactly. No self-respecting Drone likes to be forced out of the Hive.

Now what has Singletax done for British Columbia?

First. I have noticed in American municipalities where I lived that a small army of men are employed to chase up owners of personal property for assessment and collection of taxes. To say nothing of the unpleasantness of this inquisitorial proceeding, I noticed that the boldest liar had the lowest valuations and the man who moved oftenest and farthest paid the least taxes in proportion to the value of his personal property. In B. C. we no longer pay this army of gum shoers, and the falsifier of personal property valuations is without a vocation. A man may tell the truth about his personal property and he won't be fined for doing so.

Second. The C. P. R. Co. are, I think, the most powerful landed monopoly on the American continent. They owned 6,000 acres in and alongside the city of Vancouver. For eighteen years, under the old system of taxation, they held the greater part of this land idle, selling timber from it and waiting for a rise. Under the Singletax they got a tremendous hustle on. In three years, by employing constantly several hundred men and half a dozen logging engines, they have cleared the greater part of that land, and it sold like hot cakes and at good prices, too. Two years ago the ground on which a splendid apart-