

taxed a part of their earnings while the land values which the community created by its growth were left to individuals who did not earn them; and worse than that—for when people saw that the title to a lot, which a few years before would hardly have been accepted as a gift, had become a power to take wealth from the producers, a mad craze swept men and women into land speculation, and industry was forced to pay not merely on actual values but on speculative values which absorbed all possible increases of real value for a generation to come.

Industry and commerce was throttled by this tribute to land speculation. Stagnation followed the feverish industry of early years and as monopoly of land had shut off the opportunities for self-employment, Seattle was confronted by the spectre of idle men unable to find work or food.

The speculative balloon slowly collapsed and as speculative land rents fell to a point where industry could pay them and survive, the golden flood from the Klondike started, bringing a new period of speculation, greater even than before. The second depression has now lasted four years, rents have shrunk a trifle and industry is striving, with scant success, to pay these rents, pay taxes and yet survive. If Seattle's future is to be prosperous, this condition must change; the welfare of every man, woman and child must be consulted.

If we stop taxing factories, more factories will come and those now here will grow. If we stop taxing homes, more families will be able to enjoy a real home. If we take in taxes the land values which the community creates, speculative values will no longer drive factories, stores and citizens from Seattle. Then every new railroad, factory or steamer that comes to us will add to the opportunities of every individual in Seattle instead of making the rich richer and the poor poorer. To accomplish so great a reform time and patience are required, but a beginning must be made. The opportunity to begin has come with the proposal to exempt from municipal taxes all property except land values.

This proposal is made in the Erickson Amendment to the Seattle charter, which will be voted upon March 5th, 1912."

The news from Seattle for the next few weeks will be worth noting. Already the city is stirring. The Boylston Avenue Unitarian Church was packed to the doors on the night of January 17th to hear a debate between Margaret Haley and Judge Windsor on the Single Tax. Hundreds of men and women stood for hours to listen.

The last week in January I debated with Austin E. Griffiths, prominent lawyer and member of the City Council and on another evening of the same week with Justice R. R. George.—WILL ATKINSON.

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#### SEATTLE.

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The local Tax Reform League has committed the whole of the campaign for the adoption of the Erickson amendment to the city charter, to be voted on on March 5th to a campaign committee of five, consisting of G. E. Tilton, G. A. Pidduck, Mary A. D. Brennan, Lucy R. Case and myself as secretary. We are endeavoring to get a budget for the nine week's contest, and in that would appreciate any outside help.

Seattle has in more ways than one stimulated thought and action throughout the country and we hope to make it take a lead on behalf of the exemption of improvements and personalty from taxation two months hence. For the purpose of keeping you advised of the progress of things here, we will send you clippings from the local papers and such other matter as may be pertinent. The enclosed clippings from the *Post-Intelligencer* on the 8th will give some idea of the state of the controversy now; there has been as much as twenty columns of space devoted to the discussion so far.

The text of the amendment is before you. The total city tax affected by the amendment amounts to \$3,040,000 raised by a 14.5 mill tax on all property.

Our plans for the campaign are comprehensive and will be followed out as far as means will permit. Public sentiment is

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.

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### OREGON.

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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.

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### RHODE ISLAND.

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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