

an income tax on foreign corporations (thus making such a conglomeration of Constitutional provisions as will cause legislators and courts many sleepless nights in years to come); to eliminate the word "Protestant" from the Constitution; to allow the disfranchisement of voters for violation of election laws; providing for the choice of State officers by pluralities instead of majorities; allowing pensions to be granted for more than one year at a time; extending the jurisdiction of police courts; and allowing the Governor to veto separate items in appropriation bills.

These are to be voted upon at the November election, and each must receive two-thirds of the votes cast upon it to be adopted.



During the Convention one of the Boston papers alluded to the Convention as a "joke." To the writer it seemed more as though the reactionaries were sitting on the safety-valve of a boiler which is liable to explode at any time, as has been the case at Lawrence, San Diego and elsewhere. The direct results, viewed from the Progressive stand-point, are the education which all the delegates, and through them the citizens, have received regarding these matters, the closer association of Progressives, and the prospective formation of a Voters' League which is to undertake the enlightenment of the voters on the records of candidates and matters of public policy.

GEORGE H. DUNCAN.

INCIDENTAL SUGGESTIONS

FARMERS AND TAXATION.

Cleveland, Ohio.

One of the chief stumbling blocks to a scientific method of levying taxes lies in the antagonism of the farmer. At least I have found this to be so here in Ohio. In my work in the recent Ohio constitutional convention, many of the farmer members, intelligent on general topics, showed not only their antagonism to the Singletax but showed me what I think the trouble is, not so much trouble with the farmer as with those of us who are trying to make some headway toward proper methods of levying taxes.

In assessing city property the law in Ohio, and the law or custom in most States, provides that the value of the site and the value of the improvements, that is, the structures, shall be assessed separately. The same law holds good in the country, with the result that all land is assessed at so much an acre, and the buildings are assessed separately. Don't you see that when you appraise land in the country at so much an acre, just as land in the city is appraised at so much a foot, there unconsciously arises the notion that the factors that contribute to the value of the acre are the same as contribute to the value of the foot?

Therefore, the farmer, when he considers "putting all the taxes on the land," just naturally kicks. And when Singletaxers say they don't intend to levy all the taxes on land but on "land values," he just as naturally doesn't know what they are talking about.

An explanation of just what is meant by land values can be understood, but "How are you going to get at the land values?" is the question he next asks; and because it is not done anywhere, except in the cities, where there is pure site value upon the land area, he shrugs his shoulders, and the inertia continues.

The remedy that I propose is, not a change in taxation laws—not yet. Change the assessment laws so that all site value shall be assessed by itself, as is now done in the cities; assess separately all labor value, where it seems to be a part of the land value as in the case of farms; and assess improvements separately as we do now. Not until we begin at this lowest rung of assessment shall we make easy headway toward a solution of the tax problem now agitating the people. Not until some program of this sort is carried out, will it be possible for the farmer to analyze his farm values. When he can do that easily it will not be any more difficult for the farmer to understand the injustice of taxing him upon what he does than in the case of the city man.

This program does not require amendment of Constitutions nor any change in tax laws. It simply requires a change in the law providing for the assessment. And such a change is no more a Singletax move than is the rule for the separation of the assessment of land from improvements.

The Singletax can not come in Ohio until the majority of the farmers know what it is and what it will do for them; and they can not know under present methods of assessing farm property. When their values are analyzed for them upon their tax bills, the movement toward the Singletax will take on force of itself.

E. W. DOTY.

NEWS NARRATIVE

The figures in brackets at the ends of paragraphs refer to volumes and pages of The Public for earlier information on the same subject.

Week ending Tuesday, August 20, 1912.

Graduated Land Value Taxation in Oregon.

Under the auspices of the Graduated Specific Tax and Exemption League of Oregon (225 Worcester Building, Portland) an Initiated amendment for the Constitution of that State will be voted on by the people at the election next November. This amendment provides for—

(1) Graduated taxes, in addition to regular and special levies, on owners of railroad or other franchise and right-of-way values amounting to more than \$10,000 in any county.

(2) Graduated taxes, in addition to regular and special levies, on owners of water-power-values and raw land or community-made-land-values amounting to more than \$10,000 in any county.

(3) Exempting all personal property and improvements from taxes, except when the people of a county vote to tax personal property and improvements.

(4) Changing the State Board of Tax Commissioners so that it shall consist of the Governor, the State Treasurer and the Secretary of State.

To prevent tax-dodging, any conveyance of this taxable property to a "dummy" to evade the tax makes the "dummy" its absolute owner, and any such conveyance to a corporation or fictitious person forfeits the property to the irreducible school fund.



This graduated land-value tax would, in addition to all other taxes, rise at the rate of 25 cents per \$100 on land worth \$10,100 or more and up to \$20,000; then at the rate of 50 cents, up to \$30,000; and similarly at the rate of 75 cents up to \$40,000, of \$1 up to \$50,000, of \$1.25 up to \$60,000, \$1.50 up to \$70,000, \$1.75 up to \$80,000, \$2 up to \$90,000, \$2.50 up to \$100,000. Thus for illustrated example:*

Land Value.	Tax rate per additional \$100.	Total Tax.
\$ 1,000	\$.00	\$ 0.00
5,000 .....	.00	.00
10,000 .....	.00	.00
10,100 .....	.25	.25
10,200 .....	.25	.50
10,500 .....	.25	1.25
11,000 .....	.25	2.50
12,000 .....	.25	5.00
15,000 .....	.25	12.50
20,000 .....	.25	25.00
20,500 .....	.50	27.50
25,500 .....	.50	52.50
35,500 .....	.75	116.25
45,500	1.00	205.00
55,500	1.25	318.75
65,500	1.50	457.50
75,500	1.75	621.25
85,500	2.00	810.00
95,500	2.50	1,037.50
100,000	2.50	1,050.00
105,500	3.00	1,215.00
1,000,000	3.00	26,835.00



The receipts from this proposed land value tax in each county are to be applied (1) to the share of the county for State revenues; (2) to the county school and library fund; (3) to the county road and bridge fund; (4) to other county expenses, and (5) for any public purpose approved by the voters of the county. Its payment does not exempt any of the property values so taxed from the regular and special tax levies of the taxing district in which the property lies.

*To make this table complete, there must be a separate item in the first column for each additional \$100 of land value; opposite each additional item of land value there must then be put in the second column the rate of tax for each \$10,000-value group; and in the third column there must be computation of the tax on each of those additional items of value, at the appropriate rate per \$100 for each \$10,000-value group. In this illustrative table all items of value between \$1,000 and \$5,000, between \$10,200 and \$10,500, between \$10,500 and \$11,000, between \$11,000 and \$12,000, etc., etc., are omitted to save space. But with the examples given, any one can compute the proposed tax for any item of land value that may be subject to it.

Opening of Singletax Campaign in Missouri.

The St. Louis papers of last week report a conference there of Missouri representatives of the movement for the gradual abolition in that State of taxes on business, farming, real estate improvements and other industrial operations and equipment, and the substitution of taxes on values of land monopoly and other public privileges. [See current volume, page 659.]



The St. Louis Republic of the 12th, in the course of its report of this meeting, said that—

representatives of the Joseph Fels fund for the promotion of Singletax legislation in the United States, yesterday assured representatives of the Equitable Taxation League of Missouri of financial assistance in the League's campaign this fall to have a Singletax amendment voted. . . . They declared that the eyes of the whole nation are on Missouri in the Singletax fight and that it is the first concerted, serious effort to enact a law of the kind. . . . A similar contest will be fought in Oregon, but the outcome affects but three counties. The Fels representatives appeared enthusiastic over the work already done by the League and immediately approved the advancement of a large sum of money to finance the fight with a promise to give dollar for dollar from the Fels Fund for all the financial aid elicited by the League. The Equitable Taxation League today will launch its active campaign for votes on the amendment at the November election, and towards this end has obtained speakers and printed an enormous amount of literature for use throughout the State. A compendium, which applies to 80,000 voters in St. Louis, showing just how much will be saved to certain men and whom the new scheme of taxes will affect, has been prepared for use in the local campaign. It is planned to duplicate this chart for the counties so that the gains or losses of every property holder or laborer in the State by the new arrangement may be demonstrated quickly. In the tour of the State for signers for the Initiative petition which has placed the amendment on the ballot, a Singletax propaganda was carried on and encouraging support was promised by the small land owners and laborers, it is said. Almost a united support is expected for the amendment from the Socialists of the State, while local labor and civic organizations have considered it favorably. The amendment, if carried, it is said, will mean the death of land speculation and will make land improvement compulsory. It will cause the improvement of 16,000,000 acres of vacant land in the State, the advocates assert, because taxes only will be levied on absolute land values and franchises and certain liquor and kindred levies. The Business Men's League is considering the amendment, and the committee of the Civic League has made a report on the matter, which is so pleasing to the Equitable Taxation League people that it is being used for campaign literature. . . . The amendment movement is being fought by the Anti-Singletax League and the Land Owners' Protective Association, both organizations of Kansas City. The Fels assistance,