

homa; seventh, F. F. Stockwell, Wyoming; eighth, E. D. Wressler, Oregon; ninth, W. C. Phillips, Massachusetts; tenth, Edward Hyatt, California; eleventh, James G. Joyner, North Carolina.

Francis G. Blair of Illinois addressed the convention on the day of adjournment, the 14th, calling upon the Association to begin a campaign in States and municipalities to secure larger revenues for public school purposes; and Katherine D. Blake of New York urged the formation of a children's peace society in the schools to counteract the influence of the "boy scout" movement in fostering a military spirit.

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The false minutes of the illegitimate special meeting of the board of trustees of January 23rd last, at which Nicholas Murray Butler was recognized as chairman and which President Young had refused to attend, were expunged on the 15th by the new board of trustees and the action of the illegitimate meeting rescinded as invalid. [See current volume, page 83.]

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#### Land Value Taxation Movement in Oregon.

Active work under the county option tax Amendment adopted at the Oregon election last fall has begun in that State. The Amendment in question, submitted under Initiative petition, has inserted in Article IX of the State Constitution, between sections 1 and 2, and as section 1a, the following:

No poll or head tax shall be levied or collected in Oregon; no bill regulating taxation or exemption throughout the State shall become a law until approved by the people of the State at a general election; none of the restrictions of the Constitution shall apply to measures approved by the people declaring what shall be subject to taxation or exemption and how it shall be taxed or exempted whether proposed by the Legislative Assembly or by Initiative petition; but the people of the several counties are hereby empowered and authorized to regulate taxation and exemptions within their several counties, subject to any general law which may be hereafter enacted.

[See vol. xiii, p. 1233; and current volume, pages 650 and 651.]

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In illustration of the petition work in the counties of Oregon now being done pursuant to the foregoing Amendment, we quote in full the form of Initiative petition in circulation in and for Clackamas County:

Warning.—It is a felony for anyone to sign any initiative or referendum petition with any other name than his own or to knowingly sign his name more than once for the same measure, or to sign such petition when he is not a legal voter.

Initiative Petition—To the Honorable Ben W. Olcott, Secretary of State for the State of Oregon: We, the undersigned citizens and legal voters of the

State of Oregon and of the County of Clackamas, respectfully demand that the following proposed bill for a local law for the County of Clackamas, shall be submitted to the legal voters of said County of Clackamas, in the State of Oregon, for their approval or rejection at the regular general election to be held on the first Tuesday after the first Monday in November, A. D. 1912, and each for himself says: I have personally signed this petition; I am a legal voter of the State of Oregon and of the county of Clackamas; my residence and postoffice are correctly written after my name.

A bill for a local law for the County of Clackamas, to exempt from taxation all trades, labor, professions, business, occupation, personal property and improvements on, in and under land, and to require that all taxes levied and collected within the said Clackamas County shall be levied on and collected from the assessed values of land and other natural resources, separate from the improvements thereon, and on and from the assessed value of public service corporation franchises and rights of way.

Be it Enacted by the People of the State of Oregon in and of the County of Clackamas:

Section 1. That all business, labor, trades, occupations, professions, and the right to conduct, work at or practice the same; and all forms of personal property; and all improvements on, in and under all lands shall be and hereby are exempted from taxation for any purpose within Clackamas County, and no tax shall be imposed upon any trade, labor, business, person, occupation or profession under the pretext of a license or the exercise of the police power within said county; but in its application to licenses and permits this is intended only to prevent the raising of revenue from such licenses and permits, and to prevent exacting of fees therefor greater than the cost of issuing the permit or license, and is not intended to impair the police power of the county, city or State.

Section 2. All taxes within Clackamas County shall be levied on and collected from the assessed values of all lands, water powers, deposits, natural growths and other natural resources, and on and from the assessed values of public service corporation franchises and rights of way. This act does not affect corporation license fees and inheritance taxes collected directly by the State, nor such lands as are used only for municipal, educational, literary, scientific, religious or charitable purposes, already exempt from taxation by law.

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#### "The Singletax" Fight in New York.

Opposition to the Sullivan-Shortt bills before the New York legislature appears to have intensified public feeling in their behalf. These bills, one introduced in the Senate by State Senator "Big Tim" Sullivan of New York City, and the other in the House by Assemblyman Shortt, also of New York City, provide for reducing taxes on real estate improvements to half as much (value for value) as taxes on land, the change to be by an annual reduction for five years of the tax rate on buildings until the proportion noted above shall have been established. This plan was recommended