

(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,

it is said, was all that was needed to make the tax amendment the big issue of the coming election.



The report of the Globe-Democrat was as follows:

At two meetings yesterday of members of the Equitable Taxation League of Missouri at Hotel Jefferson and the League's headquarters in the Times Building, plans were outlined for an active campaign this fall in behalf of the two amendments on the ballot for the adoption of the Singletax idea. One amendment proposes all taxes shall be levied on land values and franchises, to be in full force by 1916. The second asks a permanent tax commission to be appointed by the governor. Dr. William Preston Hill is president and S. L. Moser, secretary of the League. Officers of the Joseph Fels Fund of America attended both sessions. They were: Daniel Kiefer of Cincinnati, president; George W. Briggs of Elkhart, Ind., member of the executive board, and A. B. du Pont of Cleveland, treasurer. William Marion Reedy, Messrs. Black and Whipple, workers for the Singletax of Kansas City, were present. The work of the League was approved by the officers of the Fels fund. They offered the Missouri workers a goodly fund at once to prevent delay in opening the campaign. The League has obtained 30,000 signatures as required by law to place amendments on the ballots. The Fels fund was established by Joseph Fels to forward the Singletax idea. The founder agrees to duplicate every dollar raised by the Singletax organizations and it is said this now amounts to about \$300,000 a year. In addition to an immediate donation, yesterday's visitors promised to increase the donation as campaign needs require it. It was said yesterday interest in the success of the amendments is increasing, particularly in farming districts and among members of labor organizations. Socialists also have proffered aid. The campaign will invade every Congressional district and county.



Progress Toward the Singletax in Texas.

The tax commissioner of Houston, J. J. Pastoriza, makes this report upon the effect of partial exemption from taxation by that city of personal property and improvements upon land:

In the first six months of 1912 there were 219 more buildings erected than in the first six months of 1911, and the value of these buildings erected in 1912 amounted to three times the value of the buildings erected in 1911, which goes to show that the partial exemption of improvements and personal property from taxation had the effect to stimulate the building industry. It also has the effect to increase the number of land sales without depreciating the price of land. So that it appears that the assessing of land at seventy per cent on the dollar of its full value and taxing it for city purposes at the rate of one and one-half per cent on the dollar or \$15 on the \$1,000 value in addition to the State tax of \$3.60 per \$1,000 valuation, will not affect the selling price of land, but will stimulate its sale at an advanced price. This makes a tax rate of two and twenty-three one-hundredths (2.23) per cent on a seventy (70) per cent valuation

of land and a twenty-five per cent valuation of improvements. In 1911 the assessment of the land values of Houston, Texas, were increased twenty-five per cent over former assessments. At the beginning of 1912 land values were equalized and all land was assessed at about seventy per cent of its fair selling value, which in most cases was its speculative value. All personal property in the hands of individuals, such as money, furniture and other household effects, was totally exempted from taxes. Buildings and other improvements upon land and machinery of manufacturers were assessed at twenty-five per cent of their productive value. Franchises of public service corporations were assessed for the first time in Houston; the assessed value of the franchises of the various corporations amounting to \$1,799,900. A former charge for building permits was repealed. In fact, there was more done to relieve industry from taxation in Houston, Texas, during 1912 than has been done in any other city in the United States up to date.

[See current volume, pages 298, 578.]



Influenced by the experience of Houston, Beaumont has taken initial steps similar to those with which Houston began this reform, namely by the adoption of the Somers system of land valuation. Land-monopoly interests were quick to oppose the movement, as they have been in other places, their first step being an application for an injunction on the ground that the appraisal company using the Somers system usurps official powers. But the court decided otherwise and dissolved the injunction. Meanwhile the City Council had ordered a tax-payers' referendum. This referendum came to vote on the 6th, and notwithstanding vigorous campaigning by the land monopolists they polled only 71 votes against 501 for the immediate use of the Somers system. The work of valuation by the Somers system in Beaumont is therefore proceeding.



The Singletax in Canada.

In reply to inquiries made by E. F. Allen of Kansas City, Mo., the following letter of June 1, from F. S. Watson, of Watson & Company, real estate agents at Edmonton, Alberta, explains the tax reform in operation there:

The Singletax system has been in operation here for the past five years, and I would say that it gives entire satisfaction. I have yet to meet the business man who is opposed to it as it is working out here. At first we had a business tax extra, little different from that in the States. That is to say, so much per square foot, the amount varying for different lines of business. This has now been done away with and all taxes put on land. The only other taxes we have are a few licenses such as dog license, milk license and carters' license, and other lines of business which require special regulations.

At the last session of the Provincial parliament, they adopted an act putting the whole Province under Singletax. I will send you a copy of this act as soon as I can get it. A number of fair sized cities