

tax campaigns in Oregon and Missouri are at this moment promoting.

In Missouri the proposal is for a partial exemption of all property from taxation except land values progressively. In 1920 and thereafter land values would bear the whole tax burden. In Oregon there are two proposals—one in three counties for locally taxing land values exclusively; the other throughout the State, for a graduated super-tax on land values exceeding \$10,000 in value in a single holding. While no one can predict the result, and while success on proposals so radical would be extraordinary at the first battle, especially when resistance from the great land monopolists is so vigorous and in many ways so subtle, there are nevertheless straws in the wind. The most considerate and therefore the most significant, is the following from the enemy, which we find credited to the Mexico (Missouri) Intelligencer:

As a member of the executive committee of the Missouri Anti-Singletax League, the editor of The Intelligencer has spent much time during the past fortnight at the League's headquarters in Kansas City. His observations of the Singletax situation briefly stated are as follows:

Union labor is almost to a man favoring the Amendments.

Singletax sentiment predominates in St. Louis, Kansas City, St. Joseph, Joplin and Springfield. Jasper county, including Joplin, is overwhelmingly in favor of Singletax.

Socialist spellbinders in southeast Missouri have made votes for the Singletax.

State headquarters fear the "silent" vote of cities like Mexico, Columbia, Moberly and the smaller cities throughout the State. It is the men who won't express themselves on whom the result will depend.

Land Speculation in British Columbia.

What seems upon its face to be a correct statement of some of the effects of the Singletax in Vancouver and Victoria, appear in the California Outlook of September 21, marred though it is by a plainly erroneous inference.

According to this statement there is in Vancouver and Victoria a surprising difference in the effect of the Singletax upon business centers as compared with outlying residence sections. "In outlying districts," so the California Outlook's informant says—

where there is room to spare, the system of exempting improvements and placing the whole burden of property-taxation upon the town lots whether occupied or not, works to the advantage of those who

want homes of their own. They get building lots cheaper than they otherwise would, and they do not have to pay taxes on the houses they build. That is precisely what thoughtful Singletaxers would expect to happen—"where there is room to spare."

But, proceeds the Outlook article from which we are quoting—

in the business districts, where the area is limited, only those who have abundant means are able to own building lots at all. The tendency of the land tax is either to prevent any building at all or to induce the construction of the largest and tallest buildings that demand can be found for, inasmuch as the taxes on a ten-story building and lot are no greater than the tax on a two-story building and lot. While waiting for the growth of a demand for further buildings, well-to-do holders add their tax bills to the selling price of the lots and, by and by, get it all back with a wide margin of profit. A rate of taxation that would devour the substance of a small investor only adds to the profits of the capitalist who can wait for the growth of commercial demand. This is not in accord with the land tax theory, but is, I am assured, the way the system works in Victoria and Vancouver.

That, too, is precisely what any thoughtful Singletaxer would expect to happen—"where the area is limited" and the tax burden is light.

The California Outlook's erroneous inference rests upon a thoughtless assumption that the principle which operates "where there is room to spare" is different from the principle that operates "where the area is limited." There is, however, no difference at all in the principle. That this is so may be easily seen by considering the inevitable effect if the land value tax were heavy enough to take approximately the entire annual value of all the land of a given community—both "where there is room to spare" and "where the area is limited." If, for illustration, the tax were high enough to take, say, 75 or 80 per cent of the annual value, who could afford to "wait for the growth of commercial demand" in the one section any more than in the other? And if the land-value tax increased in weight as advancing commercial demand increased the value of the land, how could "well-to-do holders add their tax bills to the selling price of the lots," or in any other way "by and by get it all back with a wide margin of profit"? To conceive of such a result under those circumstances would be preposterous. The inevitable effect would be an abandonment of unused building lots by all but persons who were putting them to full use—and this "where the area is limited" as well as