

with a view of having a permanent investment with a fair earning capacity secured to it by the furnishing of its service to its patrons at reasonable prices. The company has consistently refused to sell at various times. Proposals from a buyer never receive consideration until the seller is assured of the power and ability of the purchaser to buy. The company has every confidence in the continued stability of its investment, expecting to make in the future, as in the past, a reasonable return thereon. I will take pleasure in submitting this correspondence to the directors of the company at their next meeting.

[See vol. x, page 778, and vol. xii, page 1025.]



Singletax Campaign in Seattle.

Under the direction of a campaign committee of the Seattle Tax Reform League—consisting of G. E. Tilton, G. A. Pidduck, Mary A. D. Brennan, Lucy R. Case and Thorwald Siegfried, the latter as secretary—a vigorous campaign has begun in Seattle for the adoption on referendum at the city election of March 5 next, of the Erickson amendment to the city charter. This amendment, submitted by the City Council, would add the following Article to the charter:

Section 1. The assessment, levy and collection of taxes on property for all corporate or municipal purposes of the City of Seattle shall be uniform in respect to persons and property therein; provided, that from and after the first day of July, 1912, no tax for corporate or municipal purposes in the City of Seattle shall be levied or imposed on any improvements on, in or under any lands in the City of Seattle, nor on any form of personal property except leasehold interests in land; but, from and after the first day of July, 1912, all taxes within said city for corporate or municipal purposes shall be levied on and collected from the assessed value of leasehold interests in land, public service corporation franchises, and on and from the assessed values of all lands and all other natural resources in said city, except such lands as are used only for municipal, educational, literary, scientific, religious, or charitable purposes already exempt from taxation by law; provided, that nothing herein shall be construed to prevent the imposing of licenses on certain occupations within the City of Seattle in the exercise of the police power or affect any charter provision or ordinance regulating the sale of intoxicating liquors.

Section 2. No tax or fee for corporate or municipal purposes shall be imposed in the City of Seattle upon any trade, labor, business, person, industry, or profession under the pretext of a license or the exercise of the police power except where the imposition of such tax or fee is for the avowed purpose of limiting and discouraging the pursuit or object so taxed; and all ordinances imposing such taxes shall state clearly that the purpose is to limit and discourage the pursuit or object so taxed.

In promotion of their campaign the committee named above solicits outside help in the form of "short letters from prominent public men" who

have faith in this reform, "addressed to the people of Seattle," and funds for effectively pushing the seven weeks' contest before them. Local papers are full of the subject, with letters and editorials both for and against. "Seattle," writes the secretary of the committee, "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 personality from taxation two months hence."



George F. Cotterill of Seattle.

At the direct primaries for the same election at which the Singletax is to be voted on in Seattle, George F. Cotterill, for many years a leading Singletaxer of the State of Washington, is to be one of the three or four candidates for Mayor. The others are Thomas A. Parish and Mayor Gill. The two highest at the primaries will be the candidates at the election. Mr. Cotterill, though born in England, has lived in the State of Washington 27 out of the 46 years of his life. By profession he is a civil engineer and this is his vocation; but he is also what Professor Lewis Jerome Johnson of Harvard calls a "civic engineer." He has been twice defeated for Mayor of Seattle as a party Democrat, before the city's elections were made non-partisan by the Commission form of government; but even as a Democrat he was elected State Senator in a strong Republican district and as such served efficiently in the legislature.



Joseph Fels in Canada.

Joseph Fels is devoting himself to Singletax work in Canada. His activities there appear to be especially notable. On the 14th he occupied the pulpit of a Methodist church in the morning and that of a Unitarian church in the evening. One of the largest meetings in the history of the Empire Club greeted him on the 16th. On that day also, as reported by the *Toronto Globe* of the 17th—

he held a two hours' conference with about thirty business men, including builders, architects, real estate brokers, and contractors, in the Builders' Exchange, at which he explained to them the principles of Singletax. Afterwards Mr. Fels interviewed other business men, and secured the promises of about twenty men and firms who expressed themselves as willing to put up an amount of the tax on their business for one year to contribute to a fund to do away with that tax. These men and firms paid taxes on their business ranging from about \$30 to \$500 annually. One or two large wholesale houses paying taxes of approximately \$5,000 to \$7,000 also declared their willingness to fall in line on condition that fifteen or twenty other large firms would do the same. Mr. Fels will contribute an amount equal to the whole amount raised. Speaking of the meeting