convention, they were reported to have chosen supporters of Mr. Taft for temporary officers of the convention. For temporary secretary Lafayette B. Gleason of New York was chosen, and for temporary sergeant-at-arms, William F. Stone of Maryland. The name of the temporary chairman, Elihu Root, was not made public until the 20th, this delay being due apparently to his delay in accepting. The members of the committee in attendance were Harry S. New of Indiana, Victor Rosewater of Nebraska, ex-Gov. Franklin Murphy of New Jersey, William Hayward (secretary of the committee), William F. Stone (sergeant-atarms), David W. Mulvane of Kansas, Edward C. Duncan of North Carolina, and Ralph E. Williams of Oregon.

The Singletax Fight in Oregon.

Supplementary to the local campaign for land value taxation in certain counties of Oregon, including Multnomah (the Portland county) and the adjoining county of Clackamas,* a State-wide campaign is being Initiated by the Graduated Singletax League of Oregon. Petitions for amending the Constitution of the State by Initiative so as to effect the purposes of this League, are now in circulation. It would appear that the outcry of the great landed monopolists of Oregon against the various county Initiatives for exemption of all property but land values from taxation for local purposes, to the effect that this is a movement of rich men like Joseph Fels against the farmers of Oregon "whose land values it would take away," suggested the supplementary Singletax campaign as a backfire. Whatever suggested it, however, it is reported to be growing in popularity throughout the State and to be recognized by the organs of land monopoly there as an alarming menace to their special interests.

The Initiative petition calls for an amendment of Section 2 of Article IX of the State Constitution so as to provide for State revenues to be raised in part by certain graduated land value taxes. The more important of these provisions are comprised in three clauses of the proposed amendment, distinguished respectively as clauses a, d and i. Those clauses are as follows:

(a) To provide a part of such revenue the following annual graduated specific taxes are hereby levied: first, upon every public service corporation on the total assessed values within the county greater than \$10,000, of all the franchises and rights of way under and by virtue of which such corporation operates in the county; second, upon every person owning land and natural resources and interests therein within the county the total assessed value of which is greater than \$10,000: \$2.50 on each \$1,000

*See current volume of The Public, page 174.

above \$10,000 and not above \$20,000; and in addition thereto \$5.00 on each \$1,000 above \$20,000 and not above \$30,000; and in addition thereto \$7.50 on each \$1,000 above \$30,000 and not above \$40,000; and in addition thereto \$10.00 on each \$1,000 above \$40,000 and not above \$50,000; and in addition thereto \$12.50 on each \$1,000 above \$50,000 and not above \$60,000; and in addition thereto \$15.00 on each \$1,000 above \$60,000; and in addition thereto \$17.50 on each \$1,000 above \$70,000; and in addition thereto \$17.50 on each \$1,000 above \$70,000 and not above \$80,000; and in addition thereto \$10,000; and in addition thereto \$20.00 on each \$1,000 above \$80,000; and in addition thereto \$20.00 on each \$1,000 above \$90,000; and in addition thereto \$20.00 on each \$1,000 above \$90,000; and in addition thereto \$30.00 on each \$1,000 above \$100,000; and in addition thereto \$30.00 on each \$1,000 on all above \$100,000.

(d) Water powers shall be assessed in the county where the same are situated on the value per horse power of the water claimed or appropriated, and the assessed values thereof shall be listed by the county assessor in the assessment rolls separately from the value of the lands and improvements in connection therewith.

(i) The people of any country may at any time by a county law assess and tax personal property and improvements on, in and under land in their county, but except as such property may be assessed and taxed by and under such county laws the same is exempt from taxation in Oregon. Such local county law may be enacted, amended or repealed at any regular general election, or at a special election is such special election is demanded by Initiative petition of not less than 10 per cent of the registered voters of the county. The County Court shall give at least sixty days' notice of every such special election.

The other provisions of the proposed amendment relate to its effective execution. It is specifically declared to be self-executing; and while "laws may be enacted to aid its operation" none may be enacted "in any way to restrict its effect." "Natural growths, deposits and other natural resources not expressly provided for are to be assessed as a part of the land on, in or under which the same are situated"; the specific graduated taxes are not to exempt any of the values upon which they are levied, from the regular general and special tax levies of the taxing districts in which the property is located; and the amount of the graduated specific taxes collected in each county is required by clause b to be applied by the county in the following order:

First, for the county's share of state revenues; second, for the county general school and library fund; third, for the county road and bridge fund; fourth, for other expenses of the county; fifth, for any public purpose approved by the voters of the county.

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In its comments upon this proposal, which it calls the "Graduated Singletax and Exemption Amendment," the "Singletax Broacher" of Portland, a campaign publication widely circulated in the State, states that—

farmers and other home owners of Oregon have been

paying more than their share of public taxes for more than 50 years. The "Graduated Single Tax and Exemption Amendment" is now proposed so as to collect a fair share of the public revenue from the owners of large amounts of community-made values of land, water powers and corporation franchises and rights of way. Owners of these great values have never paid their share of taxes in Oregon. In the last 50 years they have never proposed any law or amendment that would make them pay their share.

.. Graduated taxes on railroads and other franchise corporations will not take a dollar from them unjustly. Besides leaving them income enough to pay interest on every dollar the stockholders have actually invested, it will still leave them half of what they collect from the people over and above that interest and operating and maintenance charges. . . On railroads and other franchise corporations the graduated taxes, in addition to the regular and special tax levies, would have been as follows in the counties of Oregon in 1910:

Baker	\$226, 251.00	Lincoln	12,922.00
Benton	16,215.50	Linn	89,884.90
Clackamas	307,626.25	Malheur	29,338.09
Clatsop	21,533.25	Marion	110,433.25
Columbia	53,980.25	Morrow	92,342.75
Coos	4,341.50	Multnomah	720,944.75
Douglas	167,319.25	Polk	*39,133.00
Gilliam	110,055.00	Sherman	63,634.00
Grant	251.50	Tillamook	561.75
Hood River	5 6,2 99.25	Umatilla	363,549.25
Jackson	111,873.75	Union	100,259.25
Josephine	44,816.75	Wallowa	39,251.00
Klamath	4,324.00	Wasco	53,801.50
Lake	29.00	Washington	40,288.25
Lane	86,441.75	Yamhill	29,673.75

At this time the figures showing the value of lands worth more than \$10,000 owned by corporations and individuals are not complete for all the counties, but the following will give some idea of how the farmers and other home owners will have their taxes cut down by the graduated taxes on the individual owners of more than \$10,000 worth of land:

Clackamas	52,602.75	Malheur\$	3,074.00
Coos	187,701.75	Union	6,170.05
Grant	14,751.00	Wallowa	21,953.09
Josephine	50,291.75	Wasco	1,633.50
Lane (part)	15.678.50	Washington	17,772,75

In Clackamas county 176,648 acres are owned in tracts of more than 300 acres by 31 owners, corporations and individuals, and each tract is worth more than \$10,000. All these lands are unimproved. The assessed value of the 176,645 acres in 1910 was \$2,648,595. The graduated taxes for 1910, under the proposed amendment, would have been \$52,000. The Oregon & California Railroad Company would have paid \$31,315 on its 89,570 acres assessed \$1,105,555. The land was given to the company by the people of the United States on the basis of \$2.50 an acre. It is now worth \$12.37 an acre, assessed value. That is an increase in value of \$9.87 an acre, and the people of Oregon have made that increase. They are certainly entitled to a large part of the increase, and they are adding value to it every year. In Coos county seven corporations, including the Oregon & California Railroad Company, own 379,633 acres of land, assessed \$6,569,055 in 1911. The graduated taxes on those owners, under the proposed amendment, would be \$184,529. Not one of those seven

corporations owns less than 20,000 acres in Coos county. It is hoped that complete figures for all the counties will be at hand oy the time the next number of The Broacher is issued. The people of Oregon really do not know what enormous values, created by the people, are going into the pockets of great land owning corporations and individuals. people of Oregon do not know now, but they will know before the next election, what it will mean to them to make the great land owning corporations and men, and the railroads and other franchise corporations, pay a fairer share of the public taxes. The people of Oregon are so used to being taxed on their labor and industry, and the savings of their labor and industry, that some of them think that is the best and only way to raise money for public purposes. Oregon farmers have been told so often that the great land values are in the farms that many of them believe it. How many of them know that the six most valuable blocks of land in Portland, not including the value of improvements, were assessed \$6,345,000 in 1910. Those six blocks contain only five and a half acres. The assessed value of those five and a half acres in 1910 was \$562,000 more than the assessed value of the 95,595 acres of improved land in Clackamas county in 1910. average assessed value of those five and a half acres of land in Portland was \$1,151,595 an acre. That was the unimproved or community-made value. The assessed unimproved value of those five and a half acres in Portland in 1910 was \$26.44 a square foot. The assessed improved value of the 95,595 acres of cultivated farm lands in Clackamas county was \$60.49 an acre, on an average. How much is that a square foot? On the 1910 assessments, one average acre of improved farm land in Clackamas county was worth \$1.20 less than two and a third square feet of those six Portland blocks; and those farm lands were assessed on their improved value. The rawland community-made value of the 95,595 acres of cultivated land in Clakamas county in 1910 was only \$23.84 an acre on an average. So the communitymade value of the five and a half Portland acres was \$4,066,015 more than the community-made value of the 95,595 acres of cultivated lands in Clackamas county.

The land monopoly interests of Oregon are circulating Initiative petitions to amend the Constitution so as to prohibit the Singletax anywhere in that State, and circulating anti-Singletax literature in large quantities and extensively.

The Singletax in British Columbia.

On the basis of the recent report of the British Columbia Royal Tax Commission, the daily Colonist of Victoria, a Conservative paper, predicts that one of the first Government measures of the new session [the present Government is overwhelmingly conservative] will be that affecting various reductions in taxation and rearrangements in the assessment system, based wholly or in large measure upon the recommendations contained in the exhaustive report of the Royal Commission on Taxa-

