FALLACIES OF SINGLE TAX EXPOSED

THE delusion and fraud underly-ing the so-called "single-tax" programme with which Oregon is threatened, are abundantly illustrated by the Clackamas County bill which U'Ren is endeavoring to have which URen is endeavoring to have submitted by initiative petition in 1812, under the constitutional amendment adopted in November, 1910, authorizing countles to pass local laws regulating taxation and exemption. Last Friday the Attorney-General of Oregon ruled out the Clackamas County petition, presented by URen and other electors, on the ground that the constitutional amendment above referred to be not effective because necessary legislation has not been enacted, but URen has announced his determination to bring mandamus proceedings for the purpose of getting the Clackamas County law on the hallot.

on the ballot.

U'Ren's bill, it is said, has been inforsed by the Oregon Single-Tax
League, whose officers are: President,
E. S. J. McAllister: vice-president,
George M. Orton; treasurer. H. W.
Stone; secretary, W. S. U'Ren. The
bill is full of snares and pitfalls, the
effect, and perhaps the intention, of
which is to mislead the voters. In full
it is as follows, including its title:

A RILL

which is to mislead the voters. In full it is as follows, including its title:

A HILL.

bor a local law fur the County of Chacksones in excerpt from taxation all trades, above, predvasions, business, occupations, personal property, and improvements on, in and under land, and to require that all lasts levied and collected within and trades land. In other work as a construction of the massessed values of land and other noticed research values of the massessed values of the massessed values of the massessed values of public services, the massessed values of public services for properties from the assessed values of public services of Oregon and of the County of Chacksonas, lection i. That all business, labor, trades, securpations, professions and the right is confined, work at se practice the same; and all forms of presental property; and all improventures on, in and under all latids shall be send havely are rangual from laxation for any purious within Chacksonias, County, and is last shall be improved ages of the sweetless of the police power within axid county. But in the application to home, and county trade, labor, business, accupation or prevent the maxing of records of the county of the county and provents the falating of records of a thermal are the best of the police power within each because of the police power within each county, titly or since,

Sec. 2. All taxes within Chacksonias continuities and other maximal resources, and on and from the same as the lating as are used only for municipal, educational, literary, scientific, wellghius or charitable purposes, already exempt from taxation by law.

One need not be deeply versed in

religious or charitanic purposes, already caempt from ination by law.

One need not be deeply versed in
the principles of political economy to
see through this palpable illusion. The
idea of fanation which it seeks to foist
upon Clackamas County, and ultimately upon all of Oregon, was that prevalling centuries ago in Rome—simply
to obtain the necessary revenue without much regard as to where the tax
falls, or the interest of the producor,
cansumer or trader. Only the end is
considered and not the means.

Destructive Force Great.

Like the Arabist movement in Egrpt
before England assumed control of affairs there, the bill possesses great
destructive force, but has not within
itself the elements necessary for the
construction of anything enduring. If
enacted into law throughout Oregon
it will fill the coffers of the state and
the pockets of its servants with the
plunder of the people; the soil will deteriorate from the neglect of those who
should till it, there will be conflicting
assessment of property in the severalparts of the state and consequently a
vast amount of deable taxation; inparts of the state and consequently a vast amount of deable taxation; in-dividual inducement to acquire wealth will be diminished, and the entire state will be thrown into financial confu-

tween counties in the matter of local legislation for the assessment and tax-ation of property, and possessors of large incomes will change their residences from one county to another in order to be able to make their returns wherever the law may happen to be most favorable to them. It is almost impossible to estimate the bad effects of such legislation, so vast and wide spread will they be.

Property Not Exempted.

The term "exempt," as used in the URen bill, is put there for no other purpose than to befuddig, as were the words "poil tax" in the constitutional amendment of 1910, under which the insemiment of 1916, I'Ben bill is now proposed. Last No-tember the electors of Oregon were ted into adopting the constitutional ted into adopting the constitutional amendment upon the supposition that they were abolishing and forbidding the poll tax in Oregon. Now another attempt is to be made in Clackamas County, and perhaps in other counties. to fool the electors, or as many of them as can be fooled, into believing that they are going to get a privilege denied to nearly every one else, to witexemption" from certain kinds of tax-

ation. The confused state of the so-called "single tax" mind is shown by the fungling of this word "exempt." U Ren and his colleagues could not pull the wool over the eyes of the voters by expressing real meanings in straight forward English, so they make a promise under the name of "exemption" is under the name of the shie to dewhich they never will be able to de-

"exemption," as understood by the principles which govern taxation, means freedom from a burden or the taking of property for Government purposes to which other classes of purposes to which other characteristics are liable. Thus, property within certain limitations defined by statute, owned by religious, educational and charitable bodies is exempt from taxation in Oregon, while similar property owned by other classes of citierty owned by other classes of citi-sens is fully taxed. Such is exemption, pure and simple. But where an entire class of property is excluded from primary taxation, as URen proposes in his bill, no person is liable; therefore,

his bill, no person is tractive.

there is no exemption.

What U'Ren and his associates are undertaking in Clackamas County is to "exclude" certain classes of property from taxation, and not to exempt them. And if he shall succeed in excluding these classes of property at which he is aiming, he will by the inevitable operation of his own measure, increase eration of his own measure, increase disproportionately the burden of all property remaining subject to taxation. Tax Beally Double Tax.

URen and his colleagues are sucrading as "single taxers" wh set they are nothing of the sort. exet they are nothing of the sort. They have no right to call themselves a single tax league." If the Clacksmas County measure represents their idea of a "single tax." The pure, unadulterated "single tax." The pure, unadulterated "single tax." The pure, unadulterated "single tax." as expisined by Alfred D. Cridge, in The Oregonian of July 7 last takes the full annual rental of all land for Government purposes, and there must be no other contemporaneous tax. Such, also, was the theory of Henry George, Sr., the father of all the undefiled modern single taxers.

Mr. George draw his inspiration from Prench economists of the 18th century, who held that agriculture was the only productive employment, and that the net product from laid to be found in the hands of the land-owner was the the hands of the land to be found in only fund from which taxation could draw without impoverishing account As Mr. Cridge at so Henry George, Jr., stated it in the National House of Representatives last

"Natural Texation," which is the main guide for all our local "single taxers," repudlated the scheme of George, Sr., to take the full economic rent, as a "full and rather forced measure of taxation." George, who knew what he was writing about, called his scheme

was writing about, called his scheme confiscation.

URen, knowing that his spurious single tax" bill, if enacted, will not begin to meet the expenses of Government, and that other classes of properly must eventually be trenched upon to make good sure deficits, judiciously retains corporation license fees and inheritance taxes. . seems popular nowadays to sick the corporations, and as for inheritance taxes or death dues, what rights have the widows and orphans that the "single tax" school feels bound to respect. What sort of a "single tax" law is is that seeks to tax the land for all the expenses of Government, and still exposes to taxation inheritances involving land which already pays a land tax and will continue to do so if the URen bill is enacted for Clackamas County?

lackamas County? There are other forms of taxes which Checksmas County?

There are other forms of taxes which URen and his "single tax" league can not reach if they would. An important one of these is Federal taxes for the support of the National Government, which take the form of corporation and internal revenue taxes and tariff dues, with incomes taxes coming on. The "single tax" league cannot exclude these Federal taxes from Clackamas County, or anywhere else, by initiative or by any other process, unless it is mightier than the Government of the United States. So long as any other form of taxation, Federal or local, fells upon the people of Clackamas County simultaneously with the spurious "single tax," there cannot be the pure and undefiled single taxation.

Failacles Are Told.

Fallacies Are Told. There cannot be even the equal and iniform application of the so-called land value tax. There cannot be any-

thing but double taxation, fraud and

land value tax. There cannot be anything but double taxation, fraud and confiscation. Uffeen and his associated are strictly speaking double taxers and they should call their organization. The Double Tax League," and not the "Single Tax League," and not the "Single Tax League," and the "Single Tax League," and the "Single Tax League," as the state of Oregon, or every state in the Union, should entirely exclude from local taxation every vestige of personal property within their respective jurisdictions, such property would still be subject to heavy and disproportionate taxation. If all local taxes should be concentrated upon land, all National taxes would fail upon personal property, and in the long run the owner of personal property would be worse off than he could possibly be under the present general property tax, with all its defects.

Then again, as shown conclusively the Locker of his book "On the

present general property tax, with all its defects.

Then again, as shown conclusively by John Locke in his book "On the Standard of Value," published a century before Adam Smith wrote his "Wealth of Nations." If all lands were nominally free from taxation, the owners of lands would proportionately pay more taxes than now, because the same amount of money must continue to be collected in some form, and the average profits of lands would only be equal to the average profits of other investments; and further, that the expense and annoyance (annoyance being another form of expense) would be increased if the tax were exclusively levied in the first instance upon personal property; and hence the land owner would be burdened with his proportion of the unnecessary expense and ortion of the unnecessary expense and

Locke shows that government may change the form of a uniform tax, but cannot change the burden, and that the change will increase the burden if the new system is more expensive than the old. Nothing is plainer than the fact that the "single tax" system by Upper will be more exby U'Ren will be more pensive than the old system.

Bill Brazen Fraud. The most braxen fraud of the U'Ren bui is the pretended "exemption," or exclusion, of all property and business exclusion, of all property and business from taxation in Clackamas County, with the exceptions enumerated in the measure. Concentration of all taxa-tion in Clackamas, Multnemah or any other county upon land values alone, and exclusion of practically other county upon land values alone, and exclusion of practically every other class of property, is a thing which Urken does not have it within his power to give; the Legislature cannot give it; the people, alrengthened in power as they are with the initiative, referendum, recall and other attributes of modern government, cannot give it; it is a thing which is not within the gift of any man, set of men or league. So long as the National Government shall endure, there will be direct and indirect taxes for the support of that Government; there will be indirect taxes in the form of tariff dues for revenue or protection, or both; there taxes in the form of taxation of in-comes from whatever source derived. All these taxes, and all other taxes, whether levied by National, state, coun-ty or city government, will be passed on to the people by the law of diffu-sion, and by the people paid. U'Ren cannot stop these taxes. No man can attention.

cannot step these taxes. No man can stop them.

All our "single taxers" overlook deliberately, or through lack of knowledge, the taxes to meet the ordinary expenses of the United States Government, known as Federal taxes. These are now largely collected through tariff dues and have ranged from \$27.27 per capita in 1896. In 1910, these Federal taxes were \$7.30 per capita, and Oregon's share on the basis of \$71.765 population was about \$4.900,000. Multnemah County's share, on the basis of \$28. County's share, on the basis of 226. 251 population was about \$1,650,000, of which amount. Portland with 207,214 people, stood for nearly \$1,513,000.

people, stood for nearly \$1.513,000.

Single taxers as a rule make little allowance for these taxes when they are scheming to overburden property, although they have to be paid by the people. It seems hard to realize that the Federal Government tapped the state of Oregun for well on to \$5.000,000 in the corang year 1810, yet here. in the census year 1910, yet here are the figures and they are approximately correct. While the Government taxes are not levied per capita, their inci-dence gives them the effect of a per

Federal Taxes Heavy.

Mr. Cridge, in his letter to The Ore-gonian of July 7, last, frankly admits that on account of Federal taxes, which says are the "heaviest of any sin gle tax." Internal revenue collections in Oregon for the year ended June 20, 1911, including the Federal corporation hax authorized in 1902, were a little t of \$1,000,000.

Government Tax on Incomes

On top of all our taxation, we are to have a Federal income tax, as provided by the pending 18th amendment to the Constitution of the United States. This

The merits or demorits of the Federal income tax need not be discussed here. There are those who will praise it and those who will condemn it. At any rate, it seems destined soon to be a part of our taxation system, and there will be plenty of howling in Oregon when the Government swoops down on incomes in general for part of its revenue. Two points in regard to the

and the cultivation of their land war labor, if there ever was labor. The product of that labor—the Oregon of today with property valuations approaching \$1.000,000,000, is wealth in the highest sense of the word.

The early Oregonians had not been long at work when the Government took the first census in 1850, yet they were able to show a per capita wealth of \$231. This wealth rose stendily decade by decade until it reached \$1882 per capita in 1890, in 1900 it had fallen back to \$1330, but in 1904 it rose again to \$1885. In 1904 the average wealth per family in Oregon, for real and personal property, excluding the ownings of public service corporations, was \$1370, as compared with \$2902 for the remainder of the United States.

All these results have been achieved without the "single tax" in Oregon

slumber following the panic of 1893, and that it gave the Northwestern country a thorough advertising abroad. Railronds Help State.

But for the railroad development of the past six years the exposition would have had no more nuticeable effect upon Oregon and Portland than the Philadelphia, Chicago, Omaha and St. Louis expositions had upon the cities

were able to how a per capita wealth on incomes in general for part of discrevenues. Two points in regard to the incomestax are clear, to-will.

First—it marks the beginning of the real downward trend of tariff dues for revenue or protection. It might as in England 65 years ago, mark the hegting ling of free trade.

Second—Under the operation of an income tax law, the Federal Government will draw revenue from sources in Oregon which it does not now touch.

Under the left amendment, when ratified, Congress may pass a law taxing incomes from whatever source derived. The tax will include rents from real estate, and such taxes the Supreme Court of the United States, in passing upon the land such taxes the Supreme Court simply gave legal effect to what was already an economic maxim.

When the income tax law is enacted by Congress, owners of real estate in oregon and 1909, practically and such taxes the Supreme Court simply gave legal effect to what was already an economic maxim.

When the income tax law is enacted by Congress, owners of real estate in oregon will pay a Federal tax on their rents. If all local taxation is imposed at more allegal of confiscated by the declared to be a tax upon a conomic maxim.

When the income tax law is enacted by Congress, owners of real estate in the collect if from personal property of the state. If all local taxation is imposed upon this taxation and the Federal Governments. It is a fundamental rent from personal property of them who come within the proposal property of the state were allowed under any pretense of property owners which happens to involve tax upon ground rent would lose its entire character if the state were allowed under any pretense to the capital of the collect if from personal property or state in an entirely the proversing taxation is imposed upon this clearly declared to confiscated by Congress, owners of real estate in the property of the state were allowed under any pretense to the capital and the federal Government in the property of the state were allowe

Henry E. Reed Declares That System Is Really Double Tax, and Tells How Labor Would Lose in Wages.

net him the usual and ordinary profits on his investment. It may bring about the confiscation of his land if he is unable to pay the tax, but cannot compel him to invest his capital where he will risk its partial or total loss.

Improvements Would Not Come. Another article of the "single tax" faith is that the loading of all taxes on land values would have the effect of causing immense improvements to lands, resulting in a general beneficial development of the community through the investment of capital and the emthe investment of capital and the employment of labor. This declaration is boldly made in the face of the economic law that any additional tax on land operates to prevent the investment of capital on its improvement, since capital will not be invested where returns will fall below the average. Every investor must be satisfied with the prospective net yield before he will part with his money. If he desires 6 or 10 per cent net, he will have it, or he will keep his money or take it some khere else. The man with money to invest will always engage in the most agreeable occupations and seek the most profitable investments. And no power, unless we return to the sumpmost profitable investments. And no power, unless we return to the sumptuary laws of feudalism and arbitrary government invasion of private rights can compel him to do otherwise. No man will produce any commodity or engage in any business in which he is sure to lose money, or in which he may fail to obtain the ordinary rate of profit on his capital. The "single tax" promises of great things to follow upon the adoption of the theory are, therefore, mere buncembe.

Transfer Is Possible.

Authorities differ on the point of whether or not a land value tax can be transferred to tenants, Ricardo, Adam Smith, John Stuart Mill and Hen-Adam Smith, John Stuart Mill and Henry George, sr., maintained that such a tax cannot be shifted. Shearman accepts their doctrine and agrees with them that a innd value tax would fall solely upon the landlord. The writers above mentioned base their faith upon the doctrine that the owner of land cannot create any more land, nor diminish the area of land; that every increase of taxation upon ground rent makes it more difficult to keep ground out of use, and, therefore, increases competition between landlords for tenants. Shearman holds that the land owner can obtain the market value of owner can obtain the market value of his land if the rent is not taxed and cannot obtain any more if the rent is

David A. Weils, whose practical ex-perience with inxation was superior to Shearman's and whose economic writ-ings have higher standing than Shear-man's, holds that where land is em-ployed as an instrumentality for ac-quiring gain, the taxation of the land must include the taxation of its uses its contents, all that rests upon it, all that is produced, sold, expended, manufactured or transported upon it-and all such taxes must diffuse themselves.
On the offier hand, if the taxation of land under such circumstances and conditions does not diffuse itself, then the taking its lands are appeared to the configuration.

ditions does not diffuse itself, then the taking is simply a process of confiscanion which, if continued, will ultimately rob the owner of the property and is not governed by any principle. Answering the position of those who maintain the non-diffusion theory that taxes on land are paid by owners because the supply of land can neither be increased nor decreased. Wells shows indisputably that owners of land, whenever taxes have been increased, attempt to obtain increased rental for it if circumstances will permit; and the very attempt tends to increase rent.

Rentals Will Increase.

Rentals Will Increase.

Nothing but adverse circumstances such as diminishing population or commercial and industrial distress can prevent a rise in the rental of land on which taxes are increased; nothing but lack of general prosperity and diminishing population can throw the burden of taxation on real estate or its owners. If owners of land are not reimbursed for its taxation, by its occupants, new houses would not be erected, old ones would wear out, and after a time the supply would be so small that the demand would raise rents and house-building begin again, the tax having been transferred to the occupier. Any one familiar with conditions in Portland will note a close relation between one tannillar with conditions in Port-land will note a close relation between increased taxation and increased rents in the past six years. There are other claims of the "single

axers" which fall to the ground when taxers" which fall to the ground when analyzed. For example, it is asserted that if the "single tax" theory be adopted in Multnomah Gousty there would be a great inflow of industrial capital and large manufacturing development would follow. If all factories in this state were favored with absolute freedom from all local taxation, prices of their products would not lessen at home, for the factories would simply take advantage of Oregon's generosity to sell their output cheaply in other states at the expense of the people of Oregon.

ple of Oregon.

Another claim of the "single taxers" Another claim of the "single taxers" is that their theory will benefit the farmer by excluding his personal property and improvements from taxation and lowering the tax on his land. The claim does not stand the practical test. For illustration, we will take the Theodogie Brugger farm of 167 acres in the Gresham district. For the year 1909, used as the basis of calculations by U'Ren in his single tax campaign last year, the Brukger property paid by U'Ren in his single tax campaign last year, the Brugger property paid on a valuation of \$12,000 for land and \$1600 for improvements, the tax being \$219.70, or 16.9 mills.

Theory Is Questioned.

U'Ren's plan for taxing such prop-erty, as explained in the book he circu-lated last Fall—the one bearing on its front cover the American flag in col-ors and the picture of Abraham Lin-coln—was to wipe out all present gen-eral taxes and substitute in lieu there-of a tax of approximately. As at taxes and substitute in lieu there-a tax of approximately 28.5 mills. der this method the Brugger farm would have paid for 1909 on \$12,000 for land, the improvements being excluded, and the tax would have been \$342, as compared with \$219.70 under the general property tax a difference of \$122.30, or nearly 56 per cent. The theory will work out in precisely the same way in every case, except where the farmer has costly improvements on a small area of ground or on a large area of small value, in which instance he will have enough to keep him awake nights under any form of taxation. would have paid for 1909 on \$12,000 for

There is undoubtedly much dissatisfaction throughout Oregon because the burden of taxation borne by the burden of taxation horne by all classes of property, and the constant addition of inquisitorial and annoying tax legislation. The present burden is due in large measure to the heavy and unwarranted increase in assessed values in every county of the state, and the consequent extravagance in public expenditures which has accompanied the raising of values. The increase in the assessments of real estate in Oregon between 1902 and 1910 was 506 per cent.

was 506 per cent. Counted as real estate are land and its improvements, and so much of the property of public service corporations as comes within the state law defining real estate. These valuations 1119,352,625 for 1982; for 1910 they

same 1902-1916 period, real estate as-sessments increased in Multnemah County from \$40,363,085 to \$255,244.484, an absolute gain of nearly \$213,809,009, and a relative gain of 527 per cent. In the same time, assuming the number of inhabitants to have been 120,000 in 1902, the population of Mulinomah County increased 88 per cent.

Abnormal Increase Shown.

It is beyond comprehension that there in values for purposes of taxation be-tween 1902 and 1910. It is inconceivable that town lots alone should have able that town lots alone should have been assessed in Oregon in 1919 for \$43,000,000 more than the grand total assessed value of all property in the state in 1902. It is equally past under-standing that in Multnomah County town lots should have been assessed in 1910 for nearly \$154,000,000, whereas

in 1910 for nearly \$154,000,000, whereas all property in the county was assessed in 1902 for a trifle over \$49,000.000. Still another striking comparison: Improvements on town fots and acres were assessed in Multhomah County in 1910 at nearly \$51,000,000, as compared with a little more than \$49,000,000 for all property in 1902.

What has been the consequence of these abnormal increases in assessments? Extravagance in expenditures and waste of the people's money. For the year 1902 Portland and its school district required 16 mills on an assessment of \$46,084,524, or \$737,352, which was \$6.41 per capita, estimating the population in 1903 to have been 15,000. For 1910, Portland and its school district required 12.3 mills on \$727,531,310, or \$3,376,735, which was \$16,29 per capita. Between 1902 and \$16,29 per capita. Between 1993 and 1910, the requirements of Portland and its school district increased 358 per cent, while population increased 80 per

cent. While population increased 80 per cent.

For all purposes—state, county, municipal and school—Portland was called upon to pay \$15 per capita for 1991 and \$29 per capita for 1990. In the state at large the extravagance is also striking. For 1992, the state government and state schools required 10 mills on \$156,375,768, and in 1910 they required 3.3 mills on \$844,887,708. Between 1962 and 1910, the demands of the state and state schools, as derived from general taxation, increased 78 per cent, and from \$3.28 per capita to \$15 per capita; in the same time population increased 42 per cent.

The per capita increase would be a favorable showing were it not for the fact that since 1903 the state has vastly extended its collections from corpora-

fact that since 1903 the state has vasily extended its collections from corporation fees and licenses, taxes on insurance premiums, insurance Heenses, inheritance taxes and gross earnings it-cense fees. Collections from these sources, or such of them as were available, did not quite average \$30,000 per year 10 or 11 years ago. New they are approximating \$100,000 per year.

Small Relief Results. When the inheritance tax was au-

horized by the Legislature of 1903. the people were assured that a burden would be lifted from general property would be lifted from general property to the extent at least of the income from inheritance. But the test of the promised relief has been the same in Oregon as in all other states where the inheritance tax is one of several taxes. At first it reduced the burden of other-taxation, but it soon tempted government to increase expenditures to a point which required more of the other taxation than the people were accustomed to before. Thus, legislative appropriations, which were \$2,523,717 for 1903-4, at the beginning of the inheritance tax, fell to \$2,725,348 for 1905-6, and rose to \$3,983,805 for 1907-8 and to \$3,915,352 for 1909-10. They are now higher than ever before, notwithstanding the increase of \$7 cents per capital from general taxation. One thins that is sorely needed all over Oregon is a halting of the general tendency toward excessive assessment of property for the purposes of taxation. For some years the state and every commentity in it has been trying to tax itto the extent at least of the income some years the state and every com-munity in it has been trying to tax it-

Uniform Law Needed. While the tax laws of Oregon really

need amendment, the remedy does not Any lie in the adoption of the so-called "single tax." The trouble nere is that the legislative power is bound hand and foot by the rigid command of the constitution that all property, real and personal, tangible and intangible, shall be taxed at a uniform rate. This is the general property tax. What is needed is authority for the legislative power to classify the various forms of personal property, tangible and intanpersonal property, tangible and intangible for purposes of taxation, subject to the requirement that all property of the same class shall pay the same rate. This much done intelligently, personal property would produce more revenue than now, and city and country real estate would be relieved of some of the burden it is now carrying. Household furniture and the hand tools of the workingman should, by all means, be tax free, for and the hand tools of the workingman should, by all means, be tax free, for they are necessaries of life and are not proper subjects of taxation. Mort-gages should be either excluded from proper subjects of taxation. Mortgages should be either excluded from
taxation, or the tax on them put so
low under a rule of proportionality
that it would be freely paid. Mortgages have been taxed in Oregon at
different times, but the result never
has been satisfactory from a revenue
point of view and the tax has always
been shifted to the borrower. Under
the mortgage tax law of 1882, which
was repealed in 1893, mortgages paid
as high as 19 or 20 per cent of the
taxes of Oregon in a single year, and
as much in Multnomah County. Mortgages are again taxable in Oregon
under the law of 1907, and in the state
for 1910 they paid 2.43 per cent of the
total taxes, and in Multnomah County
2.98 per cent. For five years or more
New York has been taxing mortgages
made in the state on the basis of a
registration fee of % of 1 per cent of
the face of the mortgage. The safest thing for the people of Oregon to
do is to vote down the single tax in
whatever form proposed and adopt a
safe and sane system of taxation
which shall have all the essentials
of uniformity. of uniformity.

News and Elysian Fields.

News and Elysian Fields.

Holbrook White, in the Atlantic. There must be indignant dwellers in the Elysian Fields when they gather around newcomers who brings the latest news from this planet. Old prophets and old poets must be bewildered at the strange meanings twisted out of their texts. Old masters—be they painters, warriors, or saints—must be aghast at the activity, little short of fiendish, ascribed to their earthly career. The younger dead surely are confounded at the Books of Revelation which have been opened, in the name of memoirs, to extend their fame. I fancy Jane Carlyle may have spoken somewhat emphatically on this subject as she gathers the celestial asphodels in wide meadows. How the voice of her husband may have thundered along those flowery plains, shaking the blossoms to their very rootlets, one dares not think. Have the Brownings murmured a wish that the smoke of their burning letters might have risen bettimes as incense on their sitars? Does Shelley regret that from those who would "see him plain" he had not been removed further into his own "unapparent" I am not sure but there are marryrs who would cheerfully walk again into the fire, if assured that the fagots had been kindled with the books which blagon their names.

RESULTS THAT WOULD FOLLOW ADOPTION OF U'REN'S COUNTY TAXATION BILL IN OREGON.

URen's county taxation bill would cause ruinous competition between counties in the matter of assessments, and possessors of large incomes would move from county to county in order to be where they could make their returns under the most favorable conditions.

Clackamas County bill aims at exclusion, not exemption, of certain classes of property from taxation. Permanent effect of proposed single tax legislation in Oregon would be double taxation. Federal taxes, which amount to about \$5,900,000 per year in Oregon, prevent adoption of so-called single tax in this state.

Government Income tax law, to be enacted in near future, will add burden to Oregon landowners by tax-

Acquisition of land in Oregon was true labor, and product of that labor is true wealth. Single tax would abolish all local assessments and vastly increase amount to be raised annually by

Single tax would flood Oregon with labor from other states and force down wages. Single tax will not meet all expenses of government, and other classes of property must be trenched upon to make up deficits.

Single tax legislation seeks to slick public service corporations whose share of assessments has increased 1167 per cent in Oregon, and 2016 per cent in Mulinomah County since 1902. Speculation in land will thrive under single tax.

Single tax, by overburdening land, will halt improvements. Land value tax can be shifted to tenants, contrary to single tax theory. Farmers' assessments will be increased under single tax.

All Oregon suffering from abnormal increases in assessed values for the purposes of taxation.

Remedy for present conditions lies not in single tax, but in enactment of taxation law having all the es-

"To levy taxes on the rent of land," it has been well said, "and also upon the land itself, is therefore double taxation upon one and the same property, which in common with all other unequal and unjust taxes cannot be diffused, and for this reason should be regarded as in the nature of exaction or confiscation, concerning the incidence of which nothing can be safely predicated." Does not this situation make out a clear case of double taxation against the so-called "single taxers." It is a favorite argument of the "single taxers." both of the George and Shearmen groups, that land value is the only kind of property which cost the original owner nothing in either wealth or labor; and that property in ground rents was in every instance originally acquired either by undertaking to bear the cost of government as in feudal times, or by gift or theft, as in some modern instances. We may expect to be regaled by this sort of philosophy next year, and by the further assertion that the State of Oregon never has pledged itself to exempt ground rents from taxation, or to limit the amount of ground rent which shall be taken for while ournesse. In other tion upon one and the same property, which in common with all other un-

amount of ground rent which be taken for public purposes. In other words, the "single taxers" will main-tain that the state is under no obliga-tion to respect the right of private ownership in land, and that it may at

tion to respect the right of private ownership in land, and that it may at any time resume ownership of the land. No one who has the slightest acquaintance with the early history of Oregon will concede for a moment the "single tax" contention that land in bregon was acquired without wealth of labor. To do so would be to count as nothing the pioneers who crossed 2000 miles of trackless desert to save Oregon to the sovereignty of the United States, their privations in the new country, their dreadful wars with the Indians, and their desperate struggles to plant their homes in the wilderness. Whether the State of Oregon has the right in law or morals to set aside in any manner the right to private properly, and socialize all land, is not a matter of importance here. But if the state is obligated in any way it is in the direction of private ownership and against socialization.

Congress Protects Settlers.

Congress Protects Settlers,

When the first settlers were perfect ing their provisional government in July, 1843, when they had only a pos sessory or squatter's title to the land upon which they were living, they volintarily contributed to the support of government such amount as they chose to pay, each reserving the right to disgovernment such reserving the right to discontinue his subscription upon the payment of arrearages. In 1845, the provisional government having become
more firmly established by reason of
the influx of Americans, the people
adopted, as part of their new organic
law, a provise from the Northwest Territory ordinance of 1787, authorizing
the provisional government, should the
public existencies make it necessary for
the common preservation, to take any
person's property or demand his particular services, provided full compensation be made.

When Oregon was organized as a ter-

When Oregon was organized as a ter When Oregon was organized as a territory in 1848. Congress was particular to require that the new territory should not pass any law "interfering with the primary disposal of the soil; ... nor shall the lands or other property of non-residents be taxed higher than the lands or other property of residents." On the subject of taxation in general, Congress laid special stress upon the principle that "all taxes shall be equal and uniform, and no distinction shall and uniform, and no distinction shall be made in the assessments between different kinds of property, but the as-sessments shall be according to the value thereof."

taxation laws passed by the ter All taxation laws passed by the rerritory of Oregon conformed to the rule
laid down by Congress, and when Oregon became a State its constitution required that all taxation should be equal
and uniform, and the Legislature was
directed to prescribe such regulations
as would "secure a just valuation for
taxation of all property, both real and

If the state should now concentrate have a Federal income tax, as provided by the pending 18th amendment to the Constitution of the United States. This amendment has already been ratified by 30 of the states and will probably be adopted within the next two years by a sufficient number of additional states to make it a part of the Constitution. It is as follows:

Article XVI. The Congress shall have power to lay and collect taxes on thromes, from whalever source derived, without apportionment among the several states and the coming of the settlers to Oregon,

fore, when payment is refused, he collected only by selling the taxed property to someone who will pay the tax. This means that all money for all the purposes of government must be collected out of land values. Whereas streets are made and sewers laid in Portland at the expense of property shutting upon a particular street or contained within a particular district, under the "single tax" the cost of street and sewer improvements would be paid out of a general tax levied upon land values. All money would be falsed from a common source, and the taxpayer having the strongest pull with the officials would be the one to get the first and best streets and sewers.

It is easy to see the fallacy of the "single-taxers" contention that no more money would be required for the purposes of government than is now raised under the general property tax. Under "lingle fax" all improvements. ment falls upon the same land for part fore, when payment is refused, be collected only by selling the taxed proptremendous burden land will have to erry to someone who will pay the tax.

Our "single-tax" advocates hold out as an inducement to the man who works with his hands for his dally bread that "single tax" in Oregon would cause a general and permanent advance in wages. Estimates of the probable advance vary according to the state of mind of the "single taxer" making the while still others figure on 190 cent. We are assured that all branc cent. We are assured that all branches of industry would be given a tremendous impetus and that wages would soar and stay up, regardless of the law of supply and demand. All this sounds very fine in theory, but it does not work out in practice. It would be great if it would work out, as all labor profitably employed would be the very best aset that any community can have,

Wages of Labor Would Decline. But Shearman, the apostle who has

taxers," is more cautious in his predictions regarding the effect upon, labo of the ground rent tax. Shearman cal-culated & general and permanent ad-cunce in wages all right enough, but solely upon the condition that ground rents became the one source of taxa-tion in the Nation at large, or its adop-tion in so many of the states of the Union that a different policy in the re-maining states would not seriously immaining states would not seri pair the theory involved. Shearman was free to say that the adoption of ground in production there, but wages would be kept down by the incoming laborers from the outside."

from the outside.

In practice, the adoption of the "single tax" in Oregon would flood the state with labor and force wages down A temporary stimulus to production would not compensate the community for the loss to many of its members of

reguar employment and certain pay Labor has everything to lose and noth-ing to gain by the "single fax." U"Ren's bill makes the customary single tax appeal to prejudice by taksingle tax appeal to prejudice by taking a sity at the public service curporations and seeking to impose upon
them more than their fair shars of
the public taxation. Taxation of corporate property has mounted by leaps
and bounds in Oregon the past ten
years. From 1802 to 1910 the total assessed value borne by the public service corporations of the state increased
from 37 508 562 to 398 381.572, or 1167 from \$7,808,662 to \$98,881,579, or from \$7.508.662 to \$98.581.572, or 1167
per cent. In Multnomah County the
increase in the same time was from
\$11.195.785 to \$25.306.684, or 2016 per
cent. In each instance the assessed
value is exclusive of state corporation license fees and state and municipal gross earnings license fees.

In the state at large, the proportion of total taxation borne by the
public service corporations increased

In the state at large, the proportion of total taxation borne by the public service corporations increased from 4.92 per cent in 1802 to 11.71 per cent in 1810. In Multnomah County the increase in the same period was from 2.43 per cent to 5.33 per cent.

It has become a habit of Oregon people to attribute all their recent prosperity to the Lewis and Clark Centential Symptom, and in the general

nisi Exposition, and in the general rejoicing the real benefactors of the state and city have been lost sight of. About the only substantial relation of the exposition to the present pros-perity of the Oregon county consists in the fact that it filled Portland with nenewed confidence after the long

It is easy to see the fallacy of the "single-taxers" contention that no more money would be required for the purposes of government than is now raised under the general property tax. Under "single tax" all improvements would be made at the common expense and all special assessments for local improvements would be abolished. In Portland alone several millions of dollars of additional money would have to be raised every year to meet these special assessments. So great is the amount that would be required that it is impossible to make any estimate of it.

Our "single-tax" advocates hold out as a ladverse of the following to say in its favor:

The advantages of a tax on house rent als can be easily stated. It is clear, al-most impossible of evasion, easy of admin istration, well fitted to yield a revenue for latration, well fitted to yield a revenue it local uses, and certain to yield such a revenue. It is clear, because the retal value of a house is easy to ascertain. The is bayed on a part of a man's affairs which he publishes to all the world. It require no inquisition and no inquiry into priva matters; it simply uses the evidence of man's means which he atready offers. It has been asserted in behalf of this

tax that it has much to commend it as the successor to all local taxes on professions, trades, employments, with the exception of saloon and like licenses; that if given it would take the place of all existing assessments on personal property, including mortgages and money, and in fact all forms of credits; that the tenants, lieved from primary taxation on the personal holdings would pay more rents. As an adjunct to the "single tax" the building occupancy tax would special taxation, but as the su cessor of taxes on personal property, etc., it is worth considering. In the application of such a tax, however, there would have to be exceptions, so that it would not draw from the small home owner a larger contribution for building occupancy than he now pays on his personal belongings.

Land Speculation Would Go On. Another stand-by of the "single taxers" is the assertion that when all taxes are concentrated upon ground values and when "every piece of land reasing in exact proportion to any in-rease in the rental value of the land," t would generally be impossible to hold any land out of use for the pur-

pose of speculation.

The pressure put upon the landowner to make immediate and beneficial use of the land would in most
cases be irresistible, say the "single taxers," and the only exception would be cases in which it was so clearly desirable that the land should be preserved for future use that its possessor could better afford to pay the tax out of his capital than to allow the land to be put to any present use which would spoil it for a more desirable future use. The land value theory was specially invented to force the beneficial improvement of all land and thus create a wonderful stimulus to indus-

as there must be to all human rules, it follows as a matter of course that the "single tax" will not begin to reach one of its devoted objects, to-wit, the holder of speculative land, and will not have the virtue that is claimed

As a matter of fact, under a "single As a matter of fact, under a "single tax" system, as under the present general property tax, land will be held for speculation whenever and just as often as the possessor of the land is willing and able to pay the fax in whole or in part out of his capital. Under the "single tax," as now, speculators will anticipate the future advantages of a particular location and lose money for the present in order that they may reap the greater harvest later on. "Single tax" of any type will never of and able to pay the fax in whole or centencenterlength out of his capital. Under the seneral of the anticipate the future advantages of a particular location and lose money for the present in order that they may the present in order that they may the present in order that they may the propositions of the state in creased a bare 42 per cent.

Single tax, as now, speculators will only on 506 per cent, as above ahown. In the same period, assuming the number of inhabitants to have been 475,000 in 1902; for 1910 they were \$123,739,742, an increase of over \$604.

Shelley regret that from would "see him plath" he is the number of inhabitants to have been 475,000 in 1902 a very liberal estimates of any type will never of inhabitants to have been 475,000 in 1902 a very liberal estimates as increase of over \$604.

Shelley regret that from would "see him plath" he is removed further into his many many the number of inhabitants to have been 475,000 in 1902 a very liberal estimates as incense on their a shown. In the same period, assuming the number of inhabitants to have been 475,000 in 1902; for 1910 they were \$123,739,742, an increase of over \$604.

Shelley regret that from would "see him plath" he is removed further into his parent." I am not sure been 475,000 in 1902 a very liberal estimates as incense on their as times as incense on their section.