

NEWS—DOMESTIC.

HOW EVERETT BECAME THE FIRST
SINGLE TAX CITY IN THE
UNITED STATES.

We have been looking forward to seeing Portland, Oregon, the first city in the United States to adopt the Single Tax.

How, then, is it that Everett, Washington, on November 7th, 1911 was able to amend her charter to provide for the exemption of improvements from local taxes?

Early in August, Austin E. Griffiths, a member of the City Council of Seattle and a prominent lawyer, announced that the Gandy Act, passed by the Legislature this year, gave authority to all cities of the first class to tax only land values for city purposes if they amended their charters to this end.

The Gandy Act reads: "The form of the organization and the manner and mode in which cities of the first class shall exercise the powers, functions and duties which are or may be given by law to such cities with respect to their own government shall be as provided in the charters thereof."

I took a copy of the Constitution of this State to Senator George F. Cotterill, and after going over it carefully, decided that Mr. Griffiths was right, but that as the courts would pass on the question we had better get all cities of the first class in the State to amend their charters so that the general demand would have its effect on the judges.

I wrote at once to Donald McDonald in Everett, Wm. Mathews in Spokane, W. H. Kaufmann in Bellingham, and D. L. Thompson in Tacoma, and all promised to take action at once.

Mr. Kaufmann afterwards said that the Bellingham election would be in December and that the time was too short to make a campaign, but they are pledging their council candidates to submit such an amendment next year.

In Everett the amendment carried on November 7th, though six other amendments out of eight voted on were overwhelmingly defeated.

The Everett amendment only exempts twenty five per cent. of improvements next year and takes four years to reach a full exemption, and does not exempt personal property at all.

In Seattle a similar measure has passed Council and will be voted on next March. This is the Griffiths Amendment.

The Erickson Amendment providing for the exemption of all improvements and personal property beginning July 1st, 1912, will be voted on at the same time as sufficient signatures to an initiative petition have already been obtained to insure getting the number needed.

The circulation of this petition has turned the whole town into a debating club on the Single Tax and stimulated a great demand for literature. This has led to printing a cheap edition of the Labor Question by Henry George, of which 20,000 copies have already been printed, half of which have gone to Portland. We hope to make this edition 100,000 if the Single Taxers of the country realize its value.

The enemies of the Single Tax are not idle. Corporation Counsel Scott Calhoun advised Council that the amendments are unconstitutional, though his opinion was not asked. The *Seattle Star* quoted him as saying that while the constitution does not limit the power of the cities "a supreme court decision has read something into the constitution which limits the power of the cities."

That decision is funny and now that the usurpation by the courts of the power to legislate is under inquiry, is interesting.

Washington became a State in November 1889. At the first session of the Legislature, while the intent of the framers of the constitution was still fresh, a law was passed exempting \$300 of property from taxation.

Its constitutionality was never questioned, but in 1897 a coalition of populists, democrats and free silver republicans came into power and increased it to \$1000.

Their action was used to make party capital. A republican lawyer raised the point that it was unconstitutional. A republican Supreme Court read into the Constitution the words "of like kinds" after "other property", and on this forced

interpretation took away the power to exempt from the legislature.

But that is about State Taxation, which is not affected by the Erickson Amendment. The Constitution reads, Section 2, Article VII, "The Legislature shall provide by law a uniform and equal rate of assessment and taxation of all property in the State, according to its value in money, and shall prescribe such regulations by general law as shall secure a just valuation for taxation of all property, so that every person and corporation shall pay a tax in proportion to the value of his, her or its property: Provided, that a deduction of debts from credits may be authorized: Provided, further, That the property of the United States, and the State, counties, school districts, and other municipal corporations, and such other property as the Legislature may by general laws provide, shall be exempt from taxation."

As to the city taxes the provision is quite different. Section 9 of the same article reads, "For all corporate purposes, all municipal corporations may be vested with authority to assess and collect taxes, and such taxes shall be uniform in respect to persons and property within the jurisdiction of the body levying the same."

Good lawyers say our amendment complies with these provisions.

We will carry it next March by a vote of four to one.

We are making new Single Taxers by the hundred and waking up old ones who have been beating Rip Van Winkle's record for sleep.—WILL ATKINSON.

On the night of November 16 last, H. Martin Williams presented a life-size bust and the ten volume edition of the works of Henry George to the Carnegie Library at Mt. Vernon, Illinois. Forty of the leading citizens of Mt. Vernon contributed to the fund for the purchase of the bust and books. In his presentation speech, Mr. Williams gave a brief sketch of the life work of Henry George, and outlined the philosophy of the Single Tax. Mr. Williams' speech has awakened an interest that will eventually work a radical change in public sentiment in that community.

SEATTLE VOTES FOR SINGLE TAX IN MARCH.

An initiative petition for a Single Tax amendment to the city charter of Seattle, Washington, is in circulation. Councilman Oliver T. Erickson is the author of the measure. It reads as follows:

"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 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 scale 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."

Another Single Tax measure—providing for the gradual exemption of improvements—25 per cent. a year till wholly exempt