

inflicting such injury upon them the people of New York enriched Mr. Wendel.

There is nothing in all of this derogatory to Mr. Wendel, except to the extent that he, in common with other New Yorkers, upheld the system that put unearned wealth into his pocket. Had he refused to profit through the popular folly he would only have transferred the benefit to others equally unworthy. The remedy was and still is in the hands of the people. It is for them to demand that socially created values should go into the public treasury instead of into private pockets. Until this shall be done they will continue to unconsciously reward men for impoverishing them.

S. D.

Chicago's Involuntary Generosity.

The city of Chicago is about to present the Federal Life Insurance Company with several hundred thousand dollars. Why? That is a hard question to answer. It is surely not because the money can not be put to better use. Here are the circumstances as explained by the December number of *The Federal*, the company's official publication:

At a recent election the voters of Chicago adopted by a large majority the \$8,000,000 appropriation for completing the boulevard link between the north and south sides. This improvement will be a great help to the home office property of the Federal Life of Chicago, which is located on the part of Michigan avenue which will be most benefited by the improvement. Isaac Miller Hamilton, president of the Federal, believes that it will add several hundred thousand dollars to the value of the property by the time the work is completed. The boulevard will be widened, the property opposite condemned and removed, and the district transformed from a wholesale section to a center for high grade shops and offices.

There is no good reason why the law should not permit this several hundred thousand dollars to be taken to help pay for the boulevard. But instead, future generations are to be bonded to pay for it. Of course the Federal Life Insurance Company is only one of many land owners thus enriched at public expense.

S. D.

Another Effort at Tax Reform.

The announcement is made that a group of men representing large realty interests in Chicago are about to form an association to work for tax reform and the correction of assessment methods in Illinois. The comment is offered by the Chi-

cago Tribune that the conditions are so bad, and the necessities of the case are so great that making less than a constitutional convention can hit the State out of the present financial muddle. But it may be said that unless the delegates to a constitutional convention proceed with more intelligence than has been exhibited by the men proposing the association of tax reform, the new constitution may be worse than the old one. One of the chief handicaps now placed upon the people of Illinois is the fact that the present constitution permits but one amendment at an election; and that one heretofore has often been unavailable because of the fact that two or more sets of reformers have insisted that their amendment be submitted first, and the deadlock has resulted in nothing. Should a new constitution be drawn today, with the economic chaos that prevails in the mind of the average politician, it may be doubted if it would be accepted when submitted to the people. The one thing in Illinois most in need of correction is its system of taxation, and that will not be corrected by any association of large realty owners. The same thing may be said of the men in general who would be chosen to the constitutional convention. We need a new constitution very badly, but we should first have a more general understanding of economic problems. It is better to endure a little longer a constitution that the people wish to be rid of than to adopt an equally bad one that must have a try-out before the people will consent to change it.

S. C.

Educating the Collegians.

An excellent method of laying the foundation for future economic progress is that of interesting university and high school students in the study of fundamental principles of political economy. In some institutions of learning this is well done by professors of political economy. But unfortunately these are exceptional. One has but to note expressions on public questions by many of those most prominent in the economic departments of leading universities to realize what superior opportunities are possessed by the students in their classes to acquire economic ignorance. So it is well that organizations devoted to spreading economic truth are taking up the matter of giving those students a chance to obtain some knowledge. Thus in the state of Washington debates have been arranged on the Singletax to be participated in by high school students throughout the State. In Chicago the local Singletax club has for some time

can distributing prizes each month to pupils of the city's high schools for the best papers on the Singletax and the plan is being taken up and put into effect in other cities of Illinois. And now the New York State Singletax League has formed the Collegiate Singletax League with headquarters at 68 William street, New York City, and is offering prizes to undergraduates of the State's colleges for the three best essays on the Singletax whether favorable or otherwise. There is room for further extension of such work and it is not unreasonable to suppose that before long similar encouragement will be offered students everywhere to acquire definite knowledge of the principles of the science of political economy.

S. D.



The Truth About Edmonton.

In reporting on Edmonton's tax system, United States Consul Reat of Calgary seems to have been under some erroneous impressions. His report was so worded as to convey the idea that of \$3,000,000 taxes levied for 1913 \$1,000,000 was delinquent. Even if true this would not have been to the discredit of the system, although some papers in the United States, including the *Providence Journal*, imagined that it was. The *Journal's* statements were brought to the attention of the officials of Edmonton by Mr. H. B. Cowan, editor of *Farm and Dairy*, an agricultural paper issued at Peterboro, Ontario. Mr. Cowan received the following reply from the acting mayor of Edmonton, Mr. H. R. Smith, under date of November 23:

There is a systematic campaign in the United States against western Canadian development. This is presumably to be expected.

The editorial of the *Providence Journal* is, unfortunately, very far astray, as our system of Singletax is very limited and is not the Henry George system at all. All our utilities are a direct charge on the user, and not on the landowner. We operate briefly as follows:

1. Capital monies are raised by by-laws approved by the burgesses.
2. Interest and sinking fund charges on capital monies and the capital expenses of the civic administration (including the Hospital Board, the Public Library Board and the School Board) are defrayed from land taxes and revenues from the various utilities, all of which are owned and operated by the municipality.
3. Taxes are derived from land only, no account being taken of any improvements, other than local improvements, payment for which is spread over a number of years, according to the lifetime of the improvement.
4. The tax rate is struck by the City Council according to the estimated needs of the city.
5. The assessment of the various parcels of property is determined by the City Assessor, and the

value is estimated from the current market price.

With regard to the accusation that our taxation system is responsible for the slump, the *Providence Journal* seems to be laboring under the fallacy of false cause. We have never claimed that our growth from five thousand to seventy-two thousand five hundred was only due to the direct tax on land, although we have more logical right to do so than those who would explain the present financial depression as due to the same cause.

The \$1,000,000 unpaid taxes represents the accumulation of ten years, which makes a difference. There is no agitation for any great tax reform from within the city, and in case of failure I presume that we might expect this.

Since Edmonton has only made land values the sole source of local taxation since 1912, it is clear that ten years accumulation of delinquent taxes cannot be charged against the existing system. If it can be correctly said to discredit any system it must discredit the methods in force before the present one was adopted. Consul Reat should correct the false impression he has allowed to go out. Of course, the same may also be expected of the *Providence Journal*, *Los Angeles Times* and other papers which have misinformed their readers.

S. D.

EDITORIAL CORRESPONDENCE

SUMMARY OF OREGON RESULTS.

Portland, Oregon, November, 27, 1914.

The returns of the recent election are now so nearly complete that we can safely begin to study the meaning of the votes on measures and men. Four measures were approved and twenty-five rejected.

It was a Republican year for candidates. There is less chance for an Independent candidate in Oregon under the Direct Primary than there was formerly under the convention system. Very many electors will vote for a candidate's measures, who will not vote for the candidate, unless he is on one of the great party tickets. I was an Independent candidate for Governor, and received 10,493 votes in a total of 248,052. For the \$1,500 Homes Tax Exemption amendment my name was first in the ballot title, and 64,825 voted for the measure. I received 4 per cent of the total vote for Governor, but this measure, which was universally opposed as being mine, received 33 per cent of the votes on that question. It appears that no Independent candidate was elected to any office.

A bill was submitted by initiative petition to provide for election of delegates to party conventions to recommend candidates for their party nominations, and to repeal the Presidential Primary law. On this measure there were 178,238 votes, and it was rejected by a majority of six to one.