he city's high schools for the best papers on the lingletax 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.

## 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.