

Since the Oregon proposition is not singletax, the statement about Alberta is irrelevant, even if it were true—and it is not true. No place in Alberta that has adopted the singletax has gone back to taxation of personal property and improvements. Nor is it true that municipal singletax caused any suffering in Alberta. The statement is the more inexcusable because the writer of it says: "I was up there and made a thorough investigation of the entire situation." Another assertion is that "Pennsylvania, Massachusetts, Rhode Island, Iowa and one or two other States are successfully taxing intangible wealth." Residents of those states will feel on reading that, that it is necessary to go to Oregon to learn the facts concerning the working of their tax systems.

S. D.



### Tax Restriction and Prohibition.

Ohio votes this fall on prohibition. Since the liquor business contributes several millions annually to the revenues of the State, the question comes up how to make up this loss should the prohibitory amendment be adopted. The prohibitionists usually have an answer ready. The deficit can be made up by levying taxes on something else than liquor. But they are estopped in Ohio from answering thus this fall. There is pending in addition to prohibition a proposition to limit local tax rates to one per cent and under certain conditions to one and a half per cent. The adoption of this amendment will make impossible any increase in the tax rate. In many cases it will compel a reduction regardless of local needs. Even with the revenue from liquor licenses this tax restriction amendment, initiated by the State Board of Commerce, will cripple and perhaps bankrupt many localities. If in addition they should be deprived of liquor revenue their condition will be desperate indeed. It is the plain duty of those who support prohibition to defeat the tax restriction.



Clearly insincere is the plea in its behalf made by the State Board of Commerce, that "it will make the singletax impossible." The Ohio Constitution already makes impossible any other system than the general property tax. No amendment is needed to prevent the singletax—even if that plea were anything more than an appeal to ignorance. What the State Board of Commerce has concealed is the fact that it will make impracticable, if not impossible, any important change of any kind. It will benefit none but monopolistic interests, which will be protected from increased taxation and from municipal ownership movements.

S. D.

### Woman Voters and Progressive Policies.

An active force for progressive legislation in Illinois is the Woman's Party of Cook County. This organization is not, as its name might indicate, a political party, but a non-partisan organization working for measures of interest to all citizens. During the primary campaign it has been busy questioning candidates, especially those for legislative positions. The questions asked relate to the candidate's position on the Initiative, Referendum, Recall, full suffrage for women, reform of primary election laws, short ballot and other matters. On the taxation question the advanced position of the organization is shown by the following question: "Do you favor an amendment to the constitution to reduce or abolish the tax on personal property, and improvements, and increase the tax on land values?" A woman's organization engaged in such work is in itself a refutation of the doleful prophecies uttered by opponents of equal suffrage concerning alleged bad effects of that reform.

S. D.



### THOUGHTS FOR LABOR DAY.

What constitutes useful service, labor, the effort of which is to be rewarded, can be readily determined by society; and the value of such service, the wealth which should go to any particular man for the labor he has performed, will be easily enough measured when society is free to act upon its own desires and is not forced to either extortion or tribute by any form of monopoly, special privilege or compulsion. When a man may sell, unhindered and unaided, his services or the products of his labor to other men, and receive the full economic value therefor, there will be no difficulty in determining what constitutes valuable service or valuable product, or in determining the value of either of these.

A condition under which this may be done is not so difficult of attainment. It is indeed comparatively easy. Primarily, and probably exclusively except for some minor regulation, we have simply to abolish private property in the location value of land. Since that value exists and must inevitably continue to exist so long as society itself continues we cannot abolish the value, but we can nullify the unnatural and absurd private claim to it by taking it in the form of a tax for the benefit of society which creates it. When that is done, there will no longer stand at the elbow of every man selling his labor, his wares, his services—synonymous terms—that relentless even if not always readily distinguishable foe of progress and