

cent. of its full value. The law provides that cities may, by referendum vote, bring their buildings within this classification. All other property is included in class two and is to be assessed at twenty per cent. of its actual value; this will include city buildings, unless otherwise voted.

The effect of these changes is, (1) that buildings and improvements upon farm land will be taxed only one-sixth as much as land, (2) that cities may bring their buildings under this provision, and (3) that otherwise city buildings will be taxed two-thirds as much as land.

Hon. F. E. Packard, a member of the North Dakota State Tax Commission, in commenting upon this legislation, says:

"The peculiar thing about this classification was the perfect willingness of the farmer legislators to include acre property in the classification with railroads, bank stock and other public service corporations. This is a very strong indication of the Single Tax sentiment among the farmers in North Dakota. As real property embraces 70 per cent. of all taxable property, it can be seen that this classification means something to the land owners of North Dakota."

This legislation is the result of a formidable movement among the farmers of the State, who organized the Farmers' Non-Partisan League last year and elected all State officials, except the Treasurer, and an overwhelming majority of the lower house in the legislature. Their platform called for the exemption of farm improvements from taxation, but, as there was some doubt as to the constitutionality of complete exemption, the classification plan was adopted instead.

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#### THE MOVEMENT IN THE NORTHWEST

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After more than thirty years of waiting I am able to send readers of the REVIEW some favorable tidings from the great Northwest. I have been the sole Single Taxer, so far as I know, in Todd County, Minnesota. The farmers have been hostile to the Single Tax to a degree that our city brethren have not been able to realize. But now a cloud no bigger than a man's hand overspreads the sky, and it may be the harbinger of the deluge to come.

Last year the farmers of North Dakota organized the "Non-Partisan League," composed of farmers exclusively, which elected almost a solid delegation to the lower house of the legislature and half of the upper house, the other half holding over. The League has for its object the enactment into law of several propositions more or less socialistic, but along with these they favor exempting farm improvements from taxation. The hold-over half of the Senate blocked much of the League's programme, but the next Senate will be almost exclusively of the League's membership. The League is now organizing South Dakota, Minnesota and Wisconsin, and will probably go into Iowa, Nebraska and Montana. It is growing at a rapid rate and will, for the next few years, count as a formidable factor in the Northwest.

The Farmers' movement is the first to countenance any approach to the Single Tax idea and the leaders are apparently more radical than the platform would indicate. The League's proposition is to exempt farm improvements, but in their discussion the speakers consider the subject fundamentally and the rank and file seem to comprehend to a remarkable degree. The personal property tax comes in for a full consideration as well as the tax on improvements. In the street corner discussions of the League's programme, business men want to know about exemption of improvements in towns. The professional politicians have started out to fight the League, and their opposition is apparently directed as much toward the Single Tax as toward the programme of the League, all of which will help the cause for which we live.

The North Dakota legislature went so far as to exempt farm improvements and enact woman suffrage as far as possible under the constitution, but failed to provide for a constitutional convention.

Another favorable sign of the times is the attitude of the leading farm papers, *Farm Stock and Home*, and *Successful Farming*, of Des Moines. Both favor the Single Tax in the face of much opposition from their constituencies, and the two papers have a combined circulation of more than a million.

J. H. SHEETS.