

The Committee presented tables showing the effect of the change on the tax rates of 1916, (the rate on buildings being 90% of that on land) as follows:

Tax rate on land.....	21.85
" " " buildings	19.33
" " " land and buildings if law had not been passed ..	20.887
Per cent. increase of tax on land.....	4.6
" " decrease on buildings.....	7.5

The constitution of Pennsylvania forbids special legislation for a particular city, but cities are divided into classes, according to their population. While the agitation for the reduced tax on buildings came from Pittsburgh, the law also affects the other "second class" city—Scranton with a population of 130,000. Scranton seems to be quite satisfied with the law and took no part in the agitation two years ago for its repeal.—W. P. AND EDITOR.

EVERETT

On November 7, 1911, Everett, with a population of twenty-five thousand, by a majority of 98 amended its charter to provide for the exemption of improvements from local taxation. The amendment, which did not exempt personal property, exempted only twenty-five per cent. of the value of improvements, taking four years to reach a full exemption. Even after this popular demand had been made, the City Commission omitted the Single Tax from the new charter to be voted on, but agreed to submit it as a separate proposition. At this referendum election the charter was adopted by fifty-eight votes, but the Single Tax lost by fifty-three.

In November 1912 the measure was voted upon for the third time. The amendment was adopted by a vote of 4,858 to 2,637, carrying every precinct. It was, however, adversely passed upon by the State Tax Commission which declared it unconstitutional. Owing to its doubtful legality Single Taxers raised no contest in the courts and no further Single Tax campaign has been waged in Everett.—EDITOR.