

the cry for justice and which is worthy to rank as literature. The book is to be given a large circulation and I want to make it as inclusive as possible. I will be grateful to any comrades who may see this notice, and who will lend me scrap-books or collections containing such material. The same will be carefully preserved and promptly returned.



Tax Reform News.

The Executive Committee of the United Societies of Chicago accepted on August 26 the report of its Committee on Taxation. The report quotes at length reports of city officials showing unfair working of the present tax laws. In addition the committee presented examples of its own such as the following:

The valuation of State street property in the loop, which is valued on the assessors' books at \$13,000 per front 100 foot deep, whereas the only piece of land on State street in the market at present is held at \$35,000 per front foot, shows the inequality in tax valuation as to real value. Valuations of land in the loop district, as compared with valuations of improvements bear the ratio of 5 to 1, taken from Board of Review records.

The recommendations of the Committee are as follows:

Home Rule in Taxation, enabling local taxing districts to raise their local revenue from such sources and in such manner as they deem best.

The abolition of the State Board of Equalization and the organization in lieu thereof of a State Supervisory Board of Taxation.

The separation of the sources of State revenues from local revenues by securing all State revenues from statewide public utilities as far as possible.

Having the Board of Assessors and Board of Review value according to actual sales and leases, 100 per cent of actual value as thereby determined.

Placing of full market value on all vacant properties held out of use by speculators, in order to bring them into use.

Sending to all property owners in advance of assessment tentative valuations giving said property owners opportunity to make protest at a public hearing, if objection is made thereto.

Dividing the work of assessment among the assessors upon property lines instead of district lines, with a view to each assessor specializing in one field of work.

The report was signed by C. R. Jandus, Chairman, and William C. Wulff, Secretary. On acceptance it was referred to the Political Action Committee which has questioned legislation candidates concerning their position on home rule in taxation, on separation of sources of state and local revenue, and on substitution of a State Supervisory Board of Taxation for the Board of Equalization. Candidates for the Board of Assessors and Board of Review have been asked to state their position on valuation of loop properties according to actual sales and leases at 100

per cent of actual values, on assessing at full market value "all vacant properties held out of use by speculators;" on sending tentative assessments in advance to property owners, and on dividing work among assessors on property lines instead of district lines.



The pending amendment in California for Home Rule in Taxation has been endorsed by the city councils of Stockton, Paso Robles and Watts, making a total of thirty-six municipalities which have so far taken such action. These municipalities represent eighteen counties from Siskiyou at the extreme north to Imperial at the extreme south. The amendment has also the endorsement of the League of California Municipalities, of the State Fruit Growers' Convention, and of the Farmers' Educational and Co-operative Union. [See current volume page 807.]



The program of the National Tax Conference at Denver on September 8 to 11 includes discussion of the following subjects: Taxation of express companies, license fees on foreign corporations, uniformity in taxation of personal property, federal income tax, and singletax in Canada. F. C. Wade of Vancouver and Professor Clark of the University of Manitoba, both strong opponents of the singletax, have been assigned discussion of the latter subject. F. J. Dixon of Winnipeg is the only Canadian representative of the singletax movement assigned a position on the program.



The Ohio Progressive party state convention on August 25 at Columbus took the following stand on taxation:

We pledge our party to the support of county home rule in taxation and an equitable adjustment of taxes on mortgaged real estate to avoid double taxation, an exemption of \$500 of personal property for each person.



Commission on Industrial Relations.

The Federal Commission on Industrial Relations at Portland, Oregon, on August 24 heard the testimony of Mr. C. E. S. Wood, a very prominent attorney of the city. Mr. Wood declared the chief cause of industrial unrest to be misuse of land. If conditions were made so that it would not be possible to hold land for merely speculative purposes, there would be a vast improvement. Only those who use land should own it. The withholding of land from use by speculators prevents proper care of the unemployed in Portland. No one can even begin to clear the land, which is now useless, without paying some one for this feudal title. The same conditions prevail everywhere, Mr. Wood continued. For example, all the iron ore in the United