

For these reasons, in a great emergency such as now confronts us, this community-created wealth should be drawn upon by taxation before drawing upon the wealth created wholly by the individual.

To tax land values for the conduct of the war will not add any burden to labor or to capital; will not decrease the production of foods or of other useful things, but on the contrary will bear more heavily upon land held for speculation and will throw such land into use and will tend to greatly accelerate production."

MINNESOTA

The movement is making great progress in this State. The bill taxing nearly all personal property and buildings at about one half the rate on land came out of the Tax Committee of the House with only one vote against it. The Chairman of the Committee, a former Speaker, said to me that he regarded it as the most important question before the people of the State, and that it should be pushed at the very beginning of the next session.—C. J. BUELL.

MICHIGAN

The Michigan campaign for site-value taxations was fairly launched at the second conference just held in Detroit at the Board of Commerce rooms. Petitions for signatures are already in circulation. Close to 63,000 names will be necessary in order to place the proposed constitutional amendment before the people at the general election in November, 1918. The amendment reads as follows:

"Section 7. All assessments hereafter authorized shall be on property at its cash value, except on personal property and improvements in and upon land, neither of which shall be assessed at more than one-half their cash value. The personal property of every person or corporation, up to the amount of a cash value of One Thousand Dollars, and the improvements in and upon each parcel of real estate, separately assessed, whether owned in common or by joint owners, or by a corporation or by an individual, up to the amount of a cash value of One Thousand

and Dollars, shall be exempt from all taxation. The legislature may provide by law for the assessment of personal property or the improvements in and upon land, or both, at a rate of less than one-half their cash value, or for increasing the amount of the above mentioned exemptions, or for entirely exempting such personal property or such improvements in and upon land, or both, from all taxation. Provided, that this amendment shall in no wise restrict or limit the authority of the State or any municipality or other taxing power to levy on public utility franchises and on all other kinds of property such taxes as the public needs may require."

Secretary of State Vaughan, who gave the wording his approval, as provided by the constitution, supplied the following heading;

"Petition to so amend the Constitution of the State of Michigan as to provide for assessing land at cash value, and for assessing personal property and improvements on real estate at not more than one-half of the cash value thereof. Also to exempt from taxation one thousand dollars worth of assessable personal property and one thousand dollars worth of real estate improvements for each property owner."

The conference passed resolutions demanding of congress that it so finance the war as to draw the necessary revenue from values created by the community collectively, and to refrain from taxing either enterprise or industry.

The officers are: A. Laurence Smith, Detroit, President; W. S. Blauvelt and F. F. Ingram, Detroit, Vice-Presidents; Judson Grenell, Waterford, Secretary; A. M. Todd, Kalamazoo, Treasurer. Besides the officers, the executive committee consists of A. L. Bregger, Bangor; Edward Frensdorf, Hudson; Myron H. Walker, Grand Rapids; S. M. Lloyd.—JUDSON GRENELL.

AN open letter to the members of the dominion parliament of Canada written by D. W. Buchanan has been printed and widely circulated by the Single Tax League of Western Canada. It urges the taxation of Canada's vast natural resources to help carry on the war, and as a policy to be pursued when peace is concluded and the tide of immigration to Canada sets in.