

Referring to Carranza, Mr. de Lara said that he may have done well or badly, but that did not concern him. What have the people accomplished? That was the question. Answering his own query the speaker said, the people had overthrown the Catholic Church. The bishops had fled. In San Antonio, where he had recently been, there were twenty-three bishops—the “whole gang were there.” The priests of Mexico had grown rich at the expense of the common people, but the common people had now kicked them out. Still the majority of the people were Catholics and would continue to be, but they are going to have no more mediaeval superstition in the name of religion. These things had not been accomplished by Mr. Carranza or Mr. Villa or by Madero, but by the common people. In the old times, everywhere you could see being taken for the army the strongest men—taken from their wives and families. That system was gone. Now men fought for Mexico because of their will to fight, not because they were forced to. Today the lands of Mexico were in the hands of the people. The farm products do not now go to a few land owners, but to the man who tills the soil. The feudal class was gone, but they had the speculator, and these speculators are the men who are making all the trouble in Mexico today.

In reply to a question with reference to Villa, the speaker said he had proved a wonderful organizer and fighter, but the propertied class had got his ear. They backed Villa. One Los Angeles wealthy man gave Villa \$5,000,000 in one day. This was the beginning of Villa's defeats. He became a strong man, an iron leader. But the day of the strong man in Mexico was gone. The people were awakening to their own power. Never in history has a revolution been the work of one man. It has always been a social growth. Revolution was always the work of purification. So it was in Mexico. Americans should not be impatient. Mexicans were not impatient of American revolutions —and reforms!

The present revolution would bear wonderful fruit—the people would reap the harvest. In the two previous revolutions, the fruits had been lost to the people because of foreign intervention. Now Europe was too busy to bother about Mexico, and the United States, with Wilson at the head, could be trusted. If they were allowed to finish this revolution, violence in Mexico would be a thing of the past.

COMMUNICATIONS TO THE CONFERENCE, SHOWING THE PROGRESS OF THE MOVEMENT.

HON. J. J. PASTORIZA.

I regret exceedingly that my duties as tax commissioner prevent me from remaining in San Francisco so as to be present at the Convention, or rather Single Tax Conference. No doubt everyone who attends the Conference has been a reader of the *Public*, and therefore is posted as to the

progress of the Houston plan of taxation up to the time of the suit which was filed by five land speculators of the city of Houston. They succeeded in getting an order from the Court, instructing me to assess all forms of property according to the Constitution. This I have done, but the people, that is, the taxpayers, decided differently. (The great majority, while accepting our full valuation on lands, stubbornly resisted the assessment of buildings at their full value. So I have about decided, as chairman of the board of appraisement, to listen to the voice of the people rather than to the order of Court, and when the assessments for 1915 are completed, I rather suspect that land will be assessed at its full value and buildings at from forty to fifty per cent. of their value, and while we have made a great effort to assess all forms of personal property this year, I firmly believe that next year there will be no personal property assessed that was exempted under the Houston plan of taxation. This is the will of the people, and certainly coincides with my desire.) If the aforesaid five tax kickers don't like what the people have decreed why I will then give them another opportunity to file suit to destroy the "people's plan" of taxation for the City of Houston. The only difference between what I call the "people's plan of taxation" and the Houston plan of taxation is that under the people's plan of taxation, the buildings will be assessed at 10 or 15 per cent. higher than they were under the Houston plan of taxation, while the personal property exempted by the Houston plan will still be exempted by the people's plan. An amusing thing about it all is, that the very fellows who filed the suit against the Houston plan, when they found out that they could not get their land assessed at less than full value, took an oath that their buildings were not worth more than 25 to 50 per cent. of their real value. Some of them assessing at 25%; some at 40%, some at 50%. Not one of them assessed their buildings at over \$.50 on the dollar.

PITTSBURGH PROMOTES PROGRESS IN TAXATION.

WAYNE PAULIN.

In 1910 Pittsburgh had one of the most inequitable systems of taxation in the country. There were three classifications of real estate, urban, rural and agricultural. Urban embraced the closely built up district and was assessed at full value. Rural embraced the suburban districts and was assessed at about two-thirds of its value. Agricultural embraced large tracts of vacant land which was assessed at half its value. Aside from this each ward of the city was a government unto itself regarding the conduct of the schools. The school directors of each ward had absolute control of the collection and expenditure of school funds. As a result each ward in the city had a different school tax rate, and as the number of children in each ward was not proportionate to the assessed valuation, the school taxes were