

other cities are getting into shape for effective work. Most of these organizations after hearing of the matter, ask for literature to send to their members and to keep on hand for visitors.

The facts revealed by this literature is surely interesting. From an investigation of the cost of the collection of taxes in Jackson County (in which Kansas City is situated), Mr. Gilmer of that city shows a saving if the proposed plan is adopted of about \$60,000. In the city of St. Louis the saving will be something like double that sum. The cost of collecting taxes throughout the more thinly populated parts of the State is much greater than in the cities, and the estimate of saving for the whole State is placed at \$540,000. That really interests business men.

But it is a forgotten matter when they are told that the State records show:

| | |
|------------------------------|--------------|
| Poll taxes..... | \$600,000 |
| Personal taxes..... | 5,100,000 |
| License taxes (about)..... | 3,500,000 |
| Improvement taxes (about)... | 6,170,000 |
| | <hr/> |
| | \$15,370,000 |

All of which is needless burden on industry, and, too, these figures take no account of local taxes on improvements on land and personalty. If we include these the burden on industry approximates \$25,000,000 annually.

In the city of St. Louis the tax list is being copied in detail and analysed. From data already unearthed some rather startling comparisons are made. For instance, as in addition to total value of real estate, a separate column gives the worth of improvements, the value of land is being ascertained, the following being some of the results for the city of St. Louis.

| | |
|-----------------------|-------------|
| Personalty taxes..... | \$1,829,037 |
| Improvements..... | 5,423,618 |
| Licenses..... | 1,423,654 |
| | <hr/> |
| Total..... | \$8,676,309 |

Land value taxes..... \$5,487,706
 "Licenses" above, do not include police taxes—that is, saloon, etc. The burden on industry, therefore, in St. Louis is \$8,676,309. This amounts to \$1.58 tax

on industry for each \$1.00 tax on land value. In a like comparison New York City levies 63 cents.

Personalty taxes and license taxes in St. Louis amount to 23½% of her total revenue; Chicago, 10%; New York City, 5%. During the last decade, as per census, New York increased in population 38%; Chicago 28%; while St. Louis could boast of but 19%.

People don't like to locate in St. Louis. Business is checked by absurd taxes.

Examination of the tax list is showing that an overwhelming majority of the taxpayers, without considering those who conventionally pay no taxes, would save money through the adoption of the proposed amendments.

A curious comparison is this: Of total taxes in St. Louis 38% are levied on land value, while 62% are borne by industry. In New York City 62% rest on land value, and 38% on industry.

When the good citizens of St. Louis are asked how they expect their city to grow as do some other large places they do not readily reply. They begin to see clearly that their beloved city is sadly handicapped by their own laws.

Petitions to submit the amendment to the people are being rapidly signed, and the prospects seem exceeding good for a really joyous campaign.—S. L. MOSER.

OREGON.

THE SINGLE TAX COMING TO THE FRONT—
 EVERY BOOK STORE IN PORTLAND ANNOUNCING THE SALE OF SINGLE TAX LITERATURE—H. D. WAGNON SINGLE TAX CANDIDATE FOR COUNTY ASSESSOR.

Events are hastening on in Oregon and the big interests are awakening to the fact that the Single Tax question is coming to the front.

Every book store in Portland has literature on sale and neat and attractive signs announcing it. This branch of the work is under the direction of H. D. Wagnon and his brother, W. P. The former is a well known old wheel horse of the Single Tax in Oregon. The latter is not so

well known, but he is doing a great work quietly in putting literature on sale in the principle towns of the State as he goes along performing his duties as a general agent and representative of several fire insurance companies.

The comparative tax roll for Clackamas county is now on the press. It will show the taxes now paid and what would be paid by every tax payer in that county if improvements and personal property were exempt. W. G. Eggleston, W. S. U'Ren and others have worked upon it for some time. Some very useful material has been compiled by E. P. E. Troy, the well known statistician and writer for municipal ownership, of San Francisco. He spent several weeks investigating values and taxes of the water power combine and other public service corporations. This will be part of the campaign thunder for the Single Tax.

The two leading papers of Oregon, the *Journal* and the *Oregonian*, continue to discuss the Single Tax and to publish communications from readers about it. The *Journal* publishes both sides, but says little editorially; that little is favorable. The *Oregonian* is the plunderbund organ and publishes but little for the Single Tax, and any kind of rot that is sent in against it.

Its editorials are masterly misrepresentations of the issue and personal abuse of Single Taxers. Its principal owner and his son-in-law, known as the "crown prince" and the "heir apparent," are interested in very valuable tracts of land in the city and State through lumber, logging and land companies, and in their own names. One idle block in this city is estimated to be worth from a million and a half to two millions; that belongs to the chief owner of the *Oregonian*. Then it shrieks because money is contributed from outside Oregon to carry on the Single Tax campaign, and calls attention to the active workers for the Single Taxers as "meal ticket men."

The question as to whether the fight will be by counties or at large is still in the hands of the state supreme court. If the home rule taxation amendment needs enacting legislation, then the fight will be state wide. If not, then it will be more local

in its nature, although a state wide measure of some sort will be put out, as well as a fight made on the measures submitted by the last legislature, calculated to "put the Single Tax to sleep." This decision will probably be made before this letter can appear.

Meanwhile H. D. Wagon has announced himself as a candidate before the people, scorning all party primaries, for county assessor, and he does so as a Single Tax candidate, saying that as the Single Tax is going to carry in Oregon the people want a Single Taxer to enforce the Single Tax law. He is a big, strong, powerful man, who looks and acts like a quaker of old. He only needs to write "Single Taxer, Portland," after his name in any hotel register in the State, and it is known that Wagon is in town. As a leading mutual insurance man he is known from one end of Oregon to the other, and if anybody thinks they will have a "walkover" for assessor of Multnomah county, they have another think coming.—ALFRED D. CRIDGE, Portland, Oregon.

CALIFORNIA—LOS ANGELES.

ACTIVITY IN THIS CITY—CHAS. FREDERICK ADAMS HERE FOUR DAYS—MR. NORTON SECURES WIDE PUBLICATION FOR A SERIES OF ARTICLES ON THE SINGLE TAX.

The first two weeks in the last month of 1911 were a red letter fortnight in the Single Tax movement in Los Angeles. Prof. Edward J. Ward lectured on the Social Center movement, and is known to be very sympathetic with the Georgean thought. So also is Prof. John Graham Brooks, who said, in a recent lecture, that the Single Tax was probably the next great reform to be adopted.

On Monday, Dec. 11, Edmund Norton lectured to the Young Mens' Progressive League, on the Single Tax, at their weekly dinner at the Federation Club rooms. An earnest and enthusiastic band of young men held the speaker for more than an hour to answer questions. These business and professional men were unsatisfied and demanded to know more. The lateness of