

five hundred and fifty thousand single pamphlets scattered over the city on the Single Tax with the added prestige of practical editorial endorsement—some of them appearing in the editorial column.

These articles also appear in five other papers of the State simultaneously—*The Fresno Tribune*, *The Sacramento Star*, *The Berkeley Independent*, *The San Diego Sun*, and *The San Francisco News*.

It is not easy to estimate the value of such wide dissemination of our principles.  
—E. N.

### PITTSBURG.

The repeal by the recent Legislature of the act classifying property for assessment in second class cities has given to Pittsburg an example of how the Single Tax would work, although this is a very small step in the taxation of Land Values. Still, it is sufficient to demonstrate the working of this principle. For many years the assessment of the Real Estate in Pittsburg has been of three classes; 1st—those properties which were assessed at their full value; these are located in the business sections and the built up portions of the city; 2nd.—those properties classed as properties called Rural; these were only taxed at two thirds of their value and consisted of homes in the resident section. The third class was known as agriculture and was assessed at one half of its value. This consisted of large areas of vacant land near the parks and along the borders of the city. The act establishing these various classifications of assessments was a very old one and its justification was that the lands farther out from the center of the city had very little police protection or street paving, lighting or sewer, and consequently ought not to pay as great a portion of taxes as those lands near the center of the city which had all these conveniences. It is said that when Pittsburg in the earlier days desired to annex several townships it made a bargain with these townships in order to secure their consent to be annexed that their land should be assessed as farm land and not at its full valuation. As the

city grew and the police protection and lighting, etc. were extended out to these portions of the city, these lands were still assessed as Rural and Agriculture, although the reason for so doing had long since ceased to exist; and so the taxation of the city presented this anomaly! The small houses of the workmen in the lower parts of the city paid a tax upon their full valuation, while the fine residences farther out from the center of the city were only taxed on one half of their value. They were classified as agricultural while the only thing they had of that nature was the fine grass upon the large outlying lawns of their palatial homes. This kept back the development of many parts of the city. Men who own large vacant areas refuse even to sell a small lot, for they know that the assessor would change their classifications from agricultural to rural, or full, if they laid out their "Farm" into a plan of lots. In the mean time their city was growing and their land was becoming more valuable and as they only pay one-half the tax that they ought to pay there was no inducement, for them, either to improve their land or sell it to somebody who desired to use it. In some sections of the city which were suddenly brought closer to the business section by reason of tunnels through the hills or improved street car facilities, the land values increased very rapidly, but while lots were being laid out and houses built all around the neighborhood, we would still find large vacant tracts held out of use.

The injustice of this was manifest and some of the Single Taxers planned to test this law in the courts, believing that this lack of uniformity of assessments in the city was unconstitutional; others thought the better way would be to endeavor to secure the repeal of this obnoxious law by applying to the Legislature, when, to their surprise, the repeal of the law went through without any difficulty and now all the property in the city is assessed at a uniform rate at its full value.

The large holders of vacant property were evidently taken off their guard and in some instances the law had hardly been passed before they began to plot their holdings and sell them off in building

lots. One instance of this is in the 13th ward where a large acreage was held out of use, it being assessed as agricultural land. Now we find the place entirely changed. Building lots are laid out and neat workingmen's cottages cover a large part of the territory. In other sections of the city where there is vacant land the holders are beginning to wake up to the situation as seen by the large number of "for sale" signs on the fences and around the vacant acreage; this has been a good thing for the community. The houses that were built gave labor to the unemployed and the land forced upon the market gave home sites to workmen who were eager to obtain them. It is reported that the Shenley estate is contemplating the sale of much of their vacant property, something which they were always very reluctant to do, and it cannot be said that this is working a hardship to any one. In many instances the vacant land was held by large estates with sufficient income for them to hold the land idle and the forcing of this land upon the market because of the higher taxes worked no hardship to the estate. In other cases the owners of the land did not need the money and when a buyer would approach would say, "why should we sell the land, what would we do with the money?" and now when they are forced to sell the land the only hardship that they can complain of is that they must go to the trouble to find a place to invest it. But those who have long been desirous of purchasing the land for their own use are greatly benefited in securing what they need.

Another injustice was remedied in the recent Legislature through the School Code; heretofore each ward collected its own taxes for school purposes, and in the downtown wards where the large valuations were, there being few children, the millage was very low, some times as low as  $\frac{1}{2}$  a mill, while in the outlying wards where the valuations were low and the need for school facilities very great, the millage was necessarily high, sometimes reaching 16 to 18 mills. When the new school board fixed the uniform millage at  $6\frac{1}{2}$  mills the holders of vacant property near the business section began to sit up

and take notice. Mr. Frick announced that he would build a row of small stores on his vacant Cathedral site opposite the Court House, for even a fortune like Mr. Frick's could not stand the drain of 6 mills on his heavy valuation without getting in some revenue to off-set that drain. Wherever anyone goes they hear people crying about the increased taxes. The man who has a business block down town and finds his taxes increased by 6 mills does not get much satisfaction when he goes out to his fine residence in East End and discovers that his assessment has been doubled. As some say—he gets it coming and going.

In the midst of all this turmoil the people have lost sight of another act passed by the last Legislature exempting machinery from taxation. There is about \$9,000,000 worth of machinery in the city of Pittsburg and from now on this will be free from tax. This ought to encourage industries to come to Pittsburg and the lessening of the valuation by that change will not be noticed this year because of the increased valuation due to the abolishment of the classification of assessment.

This distribution of the burdens of taxation has injured no one but the land speculator, and many people who now see the beneficial results of this adjustment of taxation are inquiring whether it would not be possible to go one step further and exempt buildings from taxation and place the whole burden of the city's expense upon Land Values alone.—WM. McNAIR.

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THE land question means hunger, thirst, nakedness, notice to quit, labor spent in vain, the toil of years seized upon, the breaking up of homes, the misery, sickness, deaths of parents, children, wives, the despair and wilderness which springs up in the hearts of the poor, when legal force, like a sharp harrow, goes over the most sensitive and vital rights of mankind. All this is contained in the land question.—Cardinal Manning.

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THOSE whose subscriptions have expired will please hasten their renewals.