

pitiable to our Single Tax letter writers. Hardly a week has gone by for the last decade in which such letters have not appeared. For this we have Andrew Hutton chiefly to thank, whose communications to papers of his city have been models of their kind; and there were many others.

EVERETT, WASHINGTON.

Our readers have been apprised of the amendments to the charter of this city exempting each year 25 per cent. of improvements. Unfortunately the charter was submitted at a time when the commission form of government was involved. Both the new charter and the amendments to the old one were passed by the people despite the fact that the local Socialist organization, which has a new paper, fought the amendments viciously. There was no paper definitely supporting the amendments.

The Charter commissioners number 13, of whom 6 are Socialists, took it upon themselves to leave the exemption clauses out of the new charter, re-submitting these clauses separately to the people. This by a vote of 9 to 4. Good judges like Donald MacDonald, who was largely instrumental in the passage of these amendments, are doubtful of the adoption of the new charter as it contains an increase of the tax levy. In this event the amendments, in as much as they are amendments to the old charter, would hold.

Everett and in fact all the Puget Sound cities are passing through a bad case of "the morning after," a relapse from speculation. The fundamental industry here, which is timber, is dead, and even should it revive there would be little benefit to the ordinary man. In this county, of which Everett is the seat, Weyerhaeuser owns 50 square miles of lumber and the Puget Milling Company and affiliated interests as much more.

GEORGE CREEL in the *Rocky Mountain News*, of Colorado, tells the interesting story of Daniel Kiefer's activities in the Single Tax movement.

FAIRHOPE CELEBRATES ITS 17TH ANNIVERSARY.

The Fairhope, Alabama, Single Tax colony celebrated its 17th anniversary New Year's evening by a banquet in the auditorium of the new public school at Fairhope. Letters were read from Single Taxers from far and wide, and a musical and speaking programme made memorable the evening. The history of the colony was reviewed by the secretary, Mr. E. B. Gaston; Mr. J. C. Buell, who will make his residence in Fairhope, spoke upon the World Movement, Mrs. Marietta L. Johnson, head of the Fairhope School of Organic Education, responded to Education and Economics, and there were other speeches by Fairhoppers and friends. Mr. A. H. Mershon acted as toastmaster, and there were two hundred colonists and guests at the table.

MISSOURI

FIGHT FOR THE TAXATION AMENDMENT—THE KANSAS CITY STAR A TOWER OF STRENGTH—SOME INTERESTING TAX FIGURES REVEALED ON EXAMINATION.

The work for an amendment to the Article on taxation in the constitution of Missouri is beginning to receive notice in many papers in the State. One or two have been violently opposed to the proposal. The form of opposition coming from these has been so distasteful, however, as to defeat its own purpose. A very different manoeuvre will be needed if this opposition is to make headway.

The *Kansas City Star*, the most important paper in the western part of the State, is supporting the measure with energy, and one paper, criticising a discourteous attack by another, said one could hardly treat as contemptible a project earnestly advocated by so respectable a publication as the *Kansas City Star*. Thus does the enemy weaken his own position, and at the same time call out advocates that otherwise would be unheard of.

Hearings are held by some of the most important organizations in St. Louis, and

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
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	\$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

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