

not stop short of the real thing if they once get the bit in their teeth.

Their frantic opposition, their teeming lies, their expensive campaign, their muzzling of the press, their costly mistakes, their flood of literature—all show that they realize that the people must be fooled now or never. It is with regret that the workers digging trenches on the firing line see that the forces of economic justice are squabbling over details and criticising the gun that is to smash down the fortifications of the enemy. Perhaps it is not perfect; perhaps it overshoots its mark; perhaps it should have been dragged up this way and mounted that way, loaded with less powder, or more; but the battle is on, and the firing has begun. Already its shots are telling. We should afford it massed support and not allow the enemy to sneak up on the blind side and spike it because its shells spread havoc among them, while we are debating whether it is a flawless, perfect Single Tax measure. A gun that can draw the fire and the desperate assaults of the enemy is worth defending.

Constitutionality? Well, it is constitutional enough. Don't worry. The people have a tame supreme court in Oregon. It eats out of their hand!

The supreme court of the United States! Oh, that body is likely to let Oregon alone. It has trouble of its own, and more coming. The plutes howl "unconstitutional!" at everything progressive proposed! Let them do it by themselves. We don't need to holler for them.

What we want in Oregon now is light to spread among the people. We have the men who can spread it. We have printing presses. We have examples of land monopoly, robbery and fraud. The Single Taxer who is determined to wait until a full, straight, out-and-out Henry George Single Tax measure is put before the people of Oregon that is approved unanimously by every Single Taxer in the United States—well, he is dead in the shell. The people of Oregon may accept this measure, and if it looks good to them after trial we know, and the opposition is tearfully admitting, that they will go further. If they want to they can go back. Every endeavor is now being made to push them

back before they can enter the gate of the Promised Land. Should they get a glimpse of its beauties, should they secure a whiff of the feast the Almighty has spread for the children of men, they will crowd through until every nation of the earth shall have passed over.

Which way are you pushing, you who boast that you once touched the hem of the garment of Henry George?—ALFRED D. CRIDGE, Portland, Oregon.

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### MISSOURI.

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Attempts to in some degree correct existing absurdity and injustice in the laws of taxation are quite a different matter from a clean cut discussion of the theories of public revenue. Theories deal with a complete application of a given method, while practical proposals deal more largely with the opinions and interest of individuals or groups.

In the latter case, the manner of presentation usually is determined on the disposition of votes, rather than by the essential validity of the argument. Because of this, we find in Missouri that opposition to the proposed constitutional amendments in relation to taxation is directed chiefly to exciting the wholly unreasoning prejudice of the farmer. To this end, there is no limit to utterly absurd assertions to the effect that farmers will be completely ruined if the proposed plan is adopted, and that owners of farms will advance rents to defenseless tenants, who will be compelled to put up the price of their produce—to the entire ruin of both!

To induce a reasonably careful consideration of any phase of taxation among the noisy speculators is a considerable task. To the claim that the less land value is taxed the easier it is to hold land vacant, the reply comes back—"You want to rob the poor farmer." If it is asserted that taxes on business operations are burdens that retard development and place producers here at a disadvantage with those of the other States, response is made that we wish to let off the money lender. In the absence of any other reply, we are informed that Joe Fels makes soap.

The Missouri proposed amendments are asserted to be the full doctrine of Henry George, also they are asserted to be socialism—likewise robbery, destruction of prosperity, and evidence of various sorts of dementia.

Meanwhile the petition for their submission has been filed with the Secretary of State, and during the solicitation of signatures for the same, many men who at first flatly refused to have anything to do with so nefarious a proceeding, finally signed their own names, and became active in securing other signatures.

In one city every business man solicited spoke favorably of the measure, but not one would sign our petition because of fear of giving offense to the well-to-do farmers of the surrounding country. The fact is that owners of good farm land and public utility corporations are not paying their proper share of the public revenue. An honest equalization under present laws would really hit all of these harder than would the amendment. Owners of inferior farm land and city property are paying more than their share of taxes. Of course this statement applies to the majority of those included in the groups named.

Owners of good farm land very largely evade personalty taxes. It is common talk among tax students that the farmer's personalty is exposed and easily assessable, while city personalty is hid, but when the assessors election depends on the farmer's vote, the case may be altered. It happens, then, that where a farmer owning good land pays on personalty in proportion to his farm taxes, he will benefit in direct cash by our amendment, and where his personalty taxes are largely evaded, his taxes will be increased.

In one township of three hundred and two taxpayers, thirteen will find their tax bills raised over \$20.00 each, the highest being some \$43.000. Each of these own from Two Hundred to Five Hundred and Sixty acres of good farm land. The whole thirteen pay less than \$56.00 in personalty taxes. The fetish of sympathy for the farmers does not apply to all cases. Farm land in Missouri has doubled in value in the last ten years.

Turning to instances of city experiences

in our work, we find that the largest blank book manufacturer in the State is opposed to the adoption of our amendment. The reasons given by the gentleman himself are characterized by a frankness more or less unusual.

He said that his concern makes from two-thirds to three quarters of all the blank books used by the public offices throughout the State, and that the adoption of the proposed amendment would very largely curtail the demand, on account of the consequent greater simplicity of method of assessment and levy.

His attention was called to the fact that he would enjoy a considerable reduction in tax payment, when he replied that it was unnecessary to argue the matter with him, because on hearing the subject presented at the City Club in St. Louis, he at once recognized the correctness of the principle involved, and the general benefits arising from its application.

Meanwhile the loss to his business indicated above far outweighed all other considerations, and therefore for purely selfish reasons he stood in opposition to our work.

Isn't that an exhibition of a public spirit that is worth while? If every other voter in the State of Missouri did but as fully realize his personal interest and act from the same purely selfish reasons, we would easily carry the good people of Missouri bodily into the promised land, by an overwhelming majority.

It really should not be difficult for other voters to appreciate the fact that they are paying in taxes the profits on blank books—making what this gentleman is so very anxious to retain. The recipient of these profits freely acknowledges that not only the profit, but the entire extra cost, is pure waste.

The title to our amendment prepared by the Attorney General for the Secretary of State to go on the official ballot, is as follows:

"Providing for raising all revenue by taxes on land, inheritance and franchises for public utilities; exempting from taxation all personal property and improvements on land; abolishing all poll taxes and occupation taxes for revenue purposes;

abolishing the constitutional limitations upon the rates of taxation for State, county, school and municipal purposes and providing that the laws regulating the manufacture and sale of intoxicating liquors shall remain unaffected hereby."

The editor of a county democratic paper refused in writing a communication from one of our committee, but accepted the same as an advertisement. Subsequently the author published both the communication and the editors written refusal in *St. Louis Labor*. We are having many instances of "perfectly free discussion."—S. L. Moser.

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### HOUSTON, TEXAS.

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#### GOOD WORK OF THE CITY TAX COMMISSIONER

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I have kept you pretty well posted as to my difficulties as Tax Commissioner of Houston. The work is now nearly completed and so far along that there can be no further changes.

The net result after being harassed by the demands of a committee from the large tax payers that we reduce land values, and after my interviews with prominent business men and after the Mayor had received a special deputation of several owners of large buildings, who demanded that my assessment of 25% should stick, we closed our books with the following:

Land assessed at 70% on the dollar; improvements on land assessed at 25% on the dollar; merchandise, stocks of goods, at fifty cents on the dollar; automobiles assessed at any old price the owner sees fit to put them in; banks assessed at same rate as real estate upon the capital stock, surplus and undivided profits.

#### EXEMPTIONS.

All other forms of personal property, not enumerated above, in the hands of individuals, such as cash, stocks, bonds, household furniture and effects of every nature, and all other movable property.

When I came into office there was a law charging for the privilege to erect a building; I had this law repealed.

The city did not tax the franchises of

public service corporations. This year I have gotten their signatures to assessments amounting to nearly \$2,000,000.00. There is no tax, (a new State law), on useful occupations. Formerly every business man had to pay an annual tax before he could engage in business. This is abolished, except as to undesirable businesses, such as saloons, etc.

Assessment on all property raised from \$63,746,603.00 in 1910 to \$96,313,540.00 in 1912, and yet over 3,000 people pay less taxes this year, which shows how unequal the assessments were before I was elected to office. Our rate of taxation for 1911 was \$1.70 on the hundred dollars of valuation, and for 1912 it is \$1.50 on the hundred dollars of valuation.—J. J. PASTORIZA.

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### RHODE ISLAND.

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By unanimous vote of the legislature an amendment to the State constitution providing for a constitutional convention in 1915, has been proposed and doubtless will be adopted by the people in 1914.

Meanwhile a commission to draft a new constitution, or to secure the old one, has been appointed by the governor, and is to report to the convention in 1915. That commission has held one public hearing.

At that hearing I presented five sections, which were intended to be No. 1 in five different articles of the new constitution.

The provision for revenue was third in the list and worded as follows:

#### OF STATE REVENUES.

PAR. 3. No tax shall ever be levied in this State. The revenue of the State, and all its sub-divisions, shall be derived solely from a just assessment of land values.

No doubt the commission, which is a good one although, of course, not ultra-progressive, considered my recommendations rather radical.

Nevertheless, that section or its equivalent should be in every constitution in the United States.—LUCIUS F. C. GARVIN.

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THE taxation of land values will enable men to employ themselves on the land who want to do so.