

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

the hour and other business alone put a period to the meeting with a unanimous pledge to study the question further.

Even more marked was the presentation of the Single Tax to the "New City Club" by John J. Abramson on the evening of Dec. 12. This was also at the Federation Club rooms after evening dinner. There were about 150 guests. Mr. Abramson is an able business man with a wide association. Mrs. Abramson, "of her own right," is one of the musical authorities in the city whose word goes far among the musical, literary and artistic circles. The New City Club is a powerful addition to the valuable civic bodies for the popular betterment. This club was organized to meet the needs of those who could not meet at morning and noon clubs, of which there are many. The City Club, with some eleven hundred members, is a man's club. It is probably the most powerful club of the city measured by its political educational work. It is non-partisan. It is now presided over by Meyer Lissner, the chief Politico-Civic Engineer of the Southwest. He is sometimes called a "Boss" of the State Republican party. This is an improper name for such a man. Meyer Lissner is a clean, clear-thinking man; tactful, energetic; possessed of much wealth, and is a constructive idealist. He is young and, while not a Single Taxer, he has earnestly pledged himself to the thorough study of Henry George. With his training, culture and diplomatic leadership, more than one believe him to have something of the potentiality of Tom Johnson and Jos. Fels combined when he has assimilated the Georgean Philosophy.

The women, resentful at their exclusion from the men's clubs, under the splendid leadership of Madam Lobinger, started their own club a few months ago. It now has twelve hundred members—beating the men by, at least, one hundred. This club meets Monday noon, after the Saturday noon meet of the City Club. The next evening—Tuesday—the New City Club, composed of men and women, holds its meeting, the evening before (Monday) the Young Men's Progressive League having had theirs.

Without this semi-preliminary statement, which is only partial, it would be

impossible to get a clear idea of the important influences leavening the mass, for before all of these bodies Single Taxers have appeared within ten days presenting various forms of the Georgean philosophy.

The ten days' work was nailed down clinched and hammered fast by the coming of Charles Frederick Adams, who was with us for four days. On Friday night he spoke at a private gathering at the home of Mrs. Charles Farwell Edson, for years one of the most important influences of the Friday Morning Club. Saturday he spoke at the City Club to some four hundred members on "National Reform in Taxation." The attitude of that splendid body was attentive and inquiring, and the address was followed with many pertinent questions.

The *Sunday Tribute* gave an excellent synopsis of the address with a large cut of the speaker and commented editorially the next morning as follows:

"When a large, representative organization like the City Club listens for the second time in a year, and with deep respect and interest, to the expounding of the Single Tax theory, it may be said that the once despised political economy of Henry George is making headway on this side of the line, as it has in Canada.

"Time was when a 'Single Taxer' was merely looked on as a harmless crank. He could generally floor other disputants in debate, but the final answer to him was that George's plan might be unanswerable but was 'utopian.' Of such dreamers are some of the world's great movements born. The presence of Mr. Adams before the City Club on Saturday shows that the utopian now appeals as practical to some hard-headed men.

"Of itself this meeting would not have been very significant. But it was a part of a series of events whose meaning will not be overlooked by any student of affairs. At the recent meeting of the assessors of California counties in San Francisco the Single Tax was discussed with deep interest, and Assessor Dodge of the Bay City was openly in favor of 'taxing land values only, exempting improvements.'"

"At the recent convention of the League

of California Municipalities at Santa Barbara Mayor J. Stitt Wilson of Berkeley advocated "an assessment regulated by the unearned increment of site values." His address was followed by a unanimous resolution favoring home rule in taxation, so that any community could adopt the Single Tax or whatever else seemed best.

"All officials know that personal taxes are a farce; that realty taxes at present are passed along to the weakest in society and therefore are cruelly unjust. The complications they cause for assessors naturally make them responsive to any suggestion promising practical betterment. Seven Canadian cities are now under the modified Single Tax, and there can be no doubt that the seed is germinating all down the Pacific coast."

Saturday evening both Charles Frederick Adams and Edmund Norton were guests and speakers at the Severance Club. This is one of the most exclusive clubs in the city, founded in honor of Madam Caroline Severance, "Mother of Women's Clubs." Madam Severance, who is over ninety years old, was unable to attend. But the spirit of this magnificent woman, who counted among her personal friends some of the most powerful and brilliant minds of the past century, is always with "her children" in all progressive work.

The following Sunday morning Mr. Adams lectured before the Los Angeles Fellowship, one of the organizations the famous Benjamin Fay Mills is extending over the continent. The Rev. Reynold Blight is now in charge of this Los Angeles branch. Mr. Adams spoke on "Capital and Labor."

It is impossible to describe this presentation. It is certain that none but a full-fledged Georgian could ever so place it before an audience. Mr. Adams first took the normal mental attitude of the so-called "Capitalistic" class and developed the environing influences that went to make up the judgments of this class in regard to "Rights," "Property," Etc., and the impossibility of that class thinking any other way than they do toward Labor. Then transposing his own mental attitude to that of Labor, he followed the same process, arriving at similar results in regard to

Labor. Proving the impossibility from these positions of any other than the class-conscious attitude of these two forces, he brings the audience to see the "Irresistible force that meets the immovable body," and then asks for the solvent, gradually unfolding the differences between "Property" in goods and property in natural forces.

Monday noon, lecturing on "True Leaders in a True Democracy," Mr. Adams—with Richmond Plant and Edmund Norton, President of the Los Angeles Single Tax Club as his and the club's special guests—spoke to the very flower of Southern California Womanhood. There were between three and four hundred women present. The occasion was made memorable by the commanding yet quiet womanliness of Madame President Lobinger.

Nothing but a verbatim report would do justice to Mr. Adam's speech and then you would not have it. He is forceful and sympathetic; then he becomes coldly logical and analytic and suddenly he corruscates forth, one after another, little mosaics of psychology, philosophy, history, jurisprudence and law, woven with the pathetic and tragic things that touch the heart. He is oppressed by the wrong of things; he laughs at the humor of them and then suddenly the great deep love of humanity and justice bursts through the merely intellectual, and he fires his listeners with the psychic power of the religious missionary pleading with their souls to hear the call and go forth with their god-given powers to make things in the likeness and beauty of the Divine dream.

Last, but not least, in this report I should tell of something else of importance running parallel to what has been said:

In the Los Angeles *Record*, beginning with an introduction on Dec. 12, and running from the 13th to the 23d, inclusive (except Sunday) is a series of ten articles on "The Single Tax—What Is It?" by Edmund Norton. These appear on the editorial page "in box" and range from 500 to 1,000 words each.

Their value may be guessed at when it is known that the daily issue of the *Record* is now fifty-five thousand copies. Ten times that (for the ten days) will equal

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