curing the Singletax in some place on a large scale, but also for creating an effective national organization. As organization takes shape for political action in those States, it will have a tendency to extend spontaneously and in wholesome ways through neighboring States and so over the country, until national Singletax conferences can be representative in the responsible sense of representing organized constituencies.



To accomplish both those results or either, the present imperative necessity is co-operation by the Singletaxers of the whole country for the support of the western "firing lines." Whatever is done in that direction whole-heartedly and effectively will be returned many fold. Success in California must react favorably upon Singletax Mis-York; in Oregon the or souri or Washington will be prophetic of the Singletax in Illinois and Ohio and Maine. Campaigns for it in one State inevitably excite public opinion elsewhere. As to the manner of support, the Boston Conference has advised. It consists primarily in contributing to the Fels Fund—each within his means, from dimes to dollars and from hundreds to thousands of dollars.



Under Mr. Fels's offer, every dime means two dimes, every dollar two dollars; it also means, and for this restriction let Mr. Fels be thanked as much as for his generosity, that not even a dime will come from him except to duplicate the dime of somebody else. Upon the support that Single-taxers and their sympathizers over the whole country give to the Commission during the coming year—not in large individual amounts but in dimes and quarters and halves and dollars, and weekly, monthly, quarterly or yearly—the question of failure or success of the Boston Conference, as a national conference, will turn.



If the Fels Fund be not enabled, by frequent and regular contributions of small sums by many persons, to carry out the policies advised by the Boston Conference (reported fully in this week's News Narrative), then that Conference will prove to have been a failure in every other respect than as an enjoyable but ephemeral mass meeting. If, however, the Fels Fund be heartily supported, then will there be the most convincing reason for believing that the Boston Conference must prove to have been the most successful, not only as a meeting of kindred spirits but also as a conference of effective workers, ever yet held by Singletaxers in the United States—perhaps in the world.

Taxation in Piedmont.*

Hugh Craig, the Mayor of Piedmont, California, who is described by a friendly pen as "70 in December of this year, and sound in wind, limb, brain, heart and stomach," has not waited for special authority to improve the prevailing system of taxation within his jurisdiction. He is enforcing the law as he finds it. Here is Mayor Craig's way in dollars and cents, the year 1911 being the year before his program began to work, and the year 1912 being the first year of its activity:

Land values Improvements	1911 Valuations. \$2,277,600 1,111,700	1912 Valuations. \$7,662,857 3,048,125
Total		\$10,710,982

Upon final adjustment the land valuation was reduced to \$7,200,000, and the improvements valuation to \$1,200,000. The remaining aggregate of real estate valuation was then reduced to \$5,812,000, plus a much diminished personalty tax of \$164,000. The •basis of taxation for 1912, under Mayor Craig's administration, is therefore as follows:

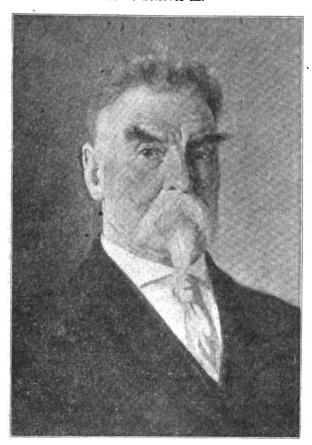
Land values	\$7,200,000 1,200,000
Less horizontal cut	\$8,400,000 2,588,000
Plus personality	\$5,812,000 164,000
Tax basis	\$5,976,000

On this basis the estimated rate for 1912 is \$2.25 to the \$100, whereas that of 1911 was \$2.80. With this reduction of rates on all property, but falling on land monopoly fully three times as heavily as on land using, a beautiful object lesson in taxation is presented. The rate of \$2.25, equal to \$6.75 on land values, will make the holding of land out of use impossible if Mayor Craig's policy is persisted in. Little wonder, therefore, that Mayor Craig has "hard sledding." He is an insurance agent by occupation, and the usual Big Business tactics are employed against him. According to these tactics the "bread and butter" point is the object of attack always. Accordingly 38 or 40 insurance risks have been withdrawn from Mayor Craig by owners of buildings who are also owners of unimproved land out of which, if taxed lightly. they expect to make more than out of their buildings. Under Mayor Craig that unimproved land is assessed four times as much as last year. He

^{*}See The Public of October 11, page 964.



regards this loss as one of his financial contribu- have the cordial support of every one else who tions to the cause he believes in.



Mayor Craig is no tenderfoot in business affairs. He has been president for three years and vicepresident for five of the San Francisco Chamber of Commerce. The portrait here given is a halftone from an oil portrait which adorns that Chamber in honor of his presidency. Truly may he say, as he has been reported, that the experience at Piedmont has "waked up the entrenched interests to combat reform in taxation." In explanation of the defeat of the amendment for home rule in taxation in California, Mayor Craig is reported as saying: "Corporations, banks and land owners outclassed us in cash and hired advocates. It is hard to make Selfishness realize that Honesty is the best policy."



Govenor Dunne and Taxation.

Edward F. Dunne makes the welcome announcement that he will in his inaugural message as Governor of Illinois, recommend the abolition of the State Board of Equalization. Tax grafters will be against him in this policy, but he will

understands the matter.



The Massachusetts Labor Trial.

Over and above its justice with reference simply to the individuals immediately concerned, the acquittal of Ettor, Giovannitti and Caruso has a double significance of great value. It goes to show on the one hand that fair dealing by courts and juries with reference to industrial classes is more than a theory, and on the other hand that violence in behalf of the labor side in industrial warfare is against the interests of that side. An unfair conviction in this case would have aroused intense bitterness-and justly. But a fair conviction would have been approved by the common sense of all classes-also justly. This Massachusetts trial is at once an example for all courts and juries, and as much a warning to labor leaders who advocate policies of violence as a vindication of the acquitted men.



International Red Tape.

Sumas City, Washington, is separated from Huntingdon, British Columbia, by the invisible international boundary line that runs in the middle of a street. One block north of the line is the Huntingdon postoffice; four blocks south of the line is the Sumas postoffice. A letter addressed to the postmaster at Huntingdon and dropped into the Sumas postoffice takes a little journey of 126 miles to Seattle, and returns over the same road to Huntingdon, to the same railway platform from which it was placed on the Seattle train the previous day. Possibly there is a better illustration of the tour around Robin Hood's barn, but where is it?

THE COST OF LIVING.

Bulletins Nos. 105 and 106 of the Bureau of Labor, issued in August, 1912, have attracted a good deal of attention.

This is not surprising as they deal with an interesting subject, The Cost of Living. The Bureau places before us in statistical form the now familiar fact that the necessaries of life are fast becoming luxuries.



Taking as a basis average prices from 1890-1899, it is found that in June, 1912, the cost of food for an average workingman's family had increased from 47 per cent to 65 per cent, accord-

