

ments are assessed at \$160,648,481 (two-thirds of their value). In respect of individual holdings, the 40,000 small homes are assessed at an average of 90 per cent. of their value (site and house together), while the fine residences show an average of only 50 per cent. Considering ground values separately, the committee finds that sites occupied by small homes are assessed at 60 per cent. of value, those occupied by middle class houses at 50 per cent., those occupied by fine residences at 30 per cent., those in the business area at 30 per cent., and large suburban speculative areas at 20 per cent. It may be seen, therefore, that of the share of District revenues which local real estate owners pay, small home-owners pay double the taxes, value for value of their property, that the owners of fine residences do, and three times as much as land speculators pay.



The Committee make the following recommendations:

Administrative—(1) Full value assessments; (2) the exercise by the assessor of his full powers for the adducing of testimony relative to real estate values under oath; (3) the keeping by the assessor of a record of all important leases to aid in determining property values; (4) the publication of land-value maps and assessment sheets; (5) the establishment of a systematic method of equalizing land values; (6) the establishment of tables of building factors and deterioration for determining the value of improvements; (7) the energetic prosecution of the legal requirement of reforming the lot numbers in squares; and (8) the consolidation of lots that are portions of single buildings.

Legislative—(1) Annual, in place of triennial, assessments; (2) the repeal of the fixed tax rate of 1½ per cent, leaving the rate to be fixed annually by the requirements of the budget; (3) the recording of the true consideration in all real estate transfers; (4) the substitution of 12 field assessors for the 3 assistant assessors now on field work; (5) the abolition of the requirement for the assessors in the field personally and jointly to "view" each piece of property; (6) the creation of a board of appeals, from which the field assessors shall be excluded; (7) the power to be restored to the Commissioners to remove the assessor or any of the assistant assessors for cause; (8) the divorcing of excise matters from the assessor's office; and (9) the establishment of an assessment roll and the transfer of the duty of making bills from the assessor's office to the office of the tax collector.



The report, which is "Report No. 1215" of the "62nd Congress 2nd session," is as suggestive in its explanations and discussions as in its recommendations; and the record of testimony, which goes with it, is of exceptional value in its specific disclosures of unfair taxation.

The Missouri Campaign for Tax Exemptions.

The St. Louis Globe-Democrat of the 22nd reported that on the previous day—

Singletax advocates formed a preliminary organization for carrying on the campaign in St. Louis for the two tax amendments to be submitted to the voters at the November election. An advisory committee was named to plan ward and precinct organizations on the block system and report back at a meeting to be called. Edward H. Boeck was appointed chairman of a committee which he is to get together to conduct a soap-box campaign on street corners which is to start at once. Stephen M. Ryan was chairman of the meeting and Boeck secretary. They were put on the advisory committee with the following: Percy Pepon, Owen Miller, Dennis Ryan, Chris Osterwisch, Joseph Forshaw, Henry H. Hoffman, Mrs. D. W. Knefler and Mrs. Sadie Spraggon. On the speakers' committee the intention is to enroll several members in each ward who will volunteer to make speeches. Boeck enrolled the following last night: Victor Gebhardt, J. G. Hummel, Max Stahl, Dr. Joseph Boehm, Charles Kelley, C. M. Berry, Henry Furth, John Appel, Charles A. Green, S. E. Garrigan, A. A. Paxton, J. W. Steele and J. N. Simon. The purpose of the city organization is to relieve the campaign bureau of the Equitable Taxation League of work in St. Louis so it can devote its endeavors to the counties. S. L. Moser, secretary of the League, said they would need 100,000 majority in St. Louis to make sure of carrying the election, although he was optimistic about the educational campaign to be undertaken winning many votes in the country. Henry Furth, William Marion Reedy and Charles W. Bates also spoke.

[See current volume, page 800.]



Spanish-Speaking International Singletax Conference.

The first "Georgite Hispano-American Conference" has been called to meet at Ronda, Spain, on the 26th, 27th and 28th of next May. It is called by "The Spanish League for the Singletax," which has its headquarters at 21 Mendez Nunez, Ronda. The call, which is under the signature of the general secretary of the League, Antonio Albendin, invites all Singletaxers to attend; and in order that arrangements may be made, asks those expecting to come to notify the League. As Thomas Cook and Son are organizing a special service and price for the Conference, combined with Andalusian excursions, arrangements for travel may be made with their branches anywhere. Following is the program of the Conference:

(1) The Singletax Movement throughout the World: Means to Unite Efforts. To be moved by Mr. Joseph Fels of London and Philadelphia; seconded by Señor Manuel Herrera y Reissig, of Uruguay.

(2) The Singletax Movement in South America: Means to Unite Spanish Action. To be moved by

Dr. Felix Vitale, of Uruguay; seconded by Señor Benjamin Fernandez y Medina, of Uruguay.

(3) The Singletax Movement in Spain: Means to Make it Tangible in Parliamentary Acts. To be moved by Señor Antonio Albendin, of Spain; seconded by Señor Baldomero Argente.

(4) Municipal Budgets and Municipalization of Natural Monopolies. To be moved by Señor Manuel Marraco; seconded by Señor F. Martinez Lacuesta.

(5) Best Way to Propagate the Singletax. To be moved by Dr. H. R. Pinilla; seconded by Señor José Ruiz Castizo.

(6) Best Way to Interest Officials in the Singletax. To be moved by Señor Blas Infante; seconded by Señor José Capitan.

(7) General meeting of the members of "The Spanish League for the Singletax," for the election of president, vice presidents, general treasurer, general secretary, central council and executive committee.



"War Against Poverty."

A joint committee of the Independent Labor Party of Great Britain and the Fabian Society, the headquarters of this committee being at St. Bride's House, Salisbury Square, Fleet Street, London, E. C., has called a "National Conference to Promote War Against Poverty." The Conference, to be held at the Memorial Hall, Farringdon Street, London, on the 11th of next October, is to consider—

demands for legislation dealing with: A legal minimum wage; complete provision against sickness; prevention of unemployment; reduction of the hours of labor; a national minimum of child nurture; healthy homes for all; and the abolition of the poor law.

The chair is to be taken by Sidney Webb at 10 a. m., and in the afternoon Margaret Bonfield will preside. At an evening meeting at Royal Albert Hall, J. Ramsay MacDonald, M. P., will preside and W. C. Anderson, J. Keir Hardie, M. P., George Lansbury, M. P., Mary R. Macarthur, G. Bernard Shaw and Mrs. Sidney Webb will speak. The evening meeting is intended to inaugurate a "war against poverty" campaign throughout Great Britain.



American Interference in Nicaragua.

The Nicaraguan revolution has developed an unusually sanguinary character, even for Central America. Belated dispatches of the 18th reported the massacre of 430 out of 500 members of a Federal garrison at Leon, by the insurgents, no quarter being allowed. Among the slaughtered were two Americans who had been fighting with the Federal army, and were in hospital, where the wounded and the doctors met the same fate as the combatants. The American minister at Managua, George F. Weitzel, has informed Washington that the rebel General Zeledon has promised his followers that they will be allowed to sack and

pillage Managua. The dispatches further report that Mr. Weitzel has served notice upon the revolutionary generals that United States forces will repel attacks upon Managua, and will restore peace. As already reported in these columns, American marines had been sent to Managua as far back as the 3d of this month to protect Americans and other foreigners, desire for this aid having been expressed by the government of Nicaragua. By the 21st it was resolved at Washington to raise the number of American sailors and marines in Nicaragua to 2,000 within ten days. Rush orders were sent for the armed cruiser California to proceed from San Diego to Panama, and for the transport Prairie to go from Portsmouth to Philadelphia to take on 750 marines and sail for Colon. The marines will be taken by rail from Colon to Panama, and then by the California to Corinto, the port of Managua with which it is connected by an American-owned railroad. [See current volume, page 804.]



Senator Bacon asked the United States Senate on the 21st, according to the Chicago Inter Ocean's dispatches, to authorize its committee now investigating whether recent revolutions in Cuba and Mexico had been promoted by Americans, to investigate the landing of marines and blue jackets in Nicaragua, and report upon what authority United States forces had been landed there. A resolution to that effect was referred to a committee to report upon the probable expense. Senator Bacon scored the State Department for its attitude toward Nicaragua, declaring that—

The executive departments of this government are now, in my judgment, violating the law by using the Army and Navy of the United States in Nicaragua. Some time ago a treaty was negotiated between this country and Nicaragua, by means of which the United States government was to furnish agents with authority to collect the customs of that country, and to use the proceeds to pay certain loans to be made by American capitalists. The Senate thus far has refused to ratify that treaty.

The Chicago Record-Herald of the 24th says editorially of the Nicaraguan situation:

For several years New York bankers have been interested in the finances of Nicaragua as well as other Central American states. In June, 1911, a treaty was negotiated between our State Department and the Nicaraguan government for the protection of a \$15,000,000 loan which some of these bankers proposed to make to Nicaragua. The treaty has not yet been ratified by the Senate, but, apparently in the expectation that it would be, the bankers lent Nicaragua \$1,500,000 and sent agents to take charge of the customs receipts under its provisions. To protect these financial agents and other Americans the marines have been sent to Managua. But it is asserted that the marines are aiding the present government of Nicaragua when they should remain neutral, and Senator Bacon has charged that the