

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  $1\frac{1}{2}$  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