

Would suggest your sending invitation to.....

### JOURNALISTIC PROGRESS.

Twenty years ago, workers then in the field will remember, we thought it an event worthy of note when a letter from a Single Taxer appeared in the "letters to the editor" column of a daily paper. Papers that published such letters were few and far between. Today we no longer consider such publications worthy of note. It is the paper which bars out Single Tax communications that has now become exceptional.

Twenty years ago, workers dreamt occasionally of some influential daily, weekly, or monthly publication that would editorially advocate Single Tax. Today a list of those that to a greater or less extent are doing so would be too long to publish in the Bulletin. Possibly no Single Taxer even dreamt twenty years ago of an endorsement of Single Tax by such papers as Harper's Weekly or Puck, the two publications that then led in bitter denunciation and ridicule of Henry George and all the principles for which he stood.

Twenty years ago land monopolists did not dream of any necessity of establishing papers especially devoted to fighting Single Tax. They are doing more than dreaming of it now. They are establishing such papers, and they are worth reading, too. Some of them are clearly sincere. Others are clearly otherwise. **Some make good comic reading. As an example of the latter, read the Kansas City Citizen.**

The average paper is never ahead of public opinion. The difference in the attitude of the press of today as compared with that of twenty years ago, simply marks progress of public opinion. Continued effort has brought about this change and persistent continuance of the same effort will bring about a much greater change in a much shorter time.

### MEN WHO HAVE DONE THINGS.

Joseph J. Pastoriza, of Houston, Texas, George J. Knapp, of Pueblo, Colorado, and William N. McNair, of Pittsburgh, are the men who have the most conspicuous achievements to their credit this year in securing effective Single Tax legislation. But all work and all achievements have not been limited to these places. Much has been done in many places, the results of which will be apparent soon. The achievements of this year will before long seem small in comparison with what is to come. But 1913 is the date to be remembered as the year when the Single Tax began to be applied in the United States and the first practical move was taken to establish economic freedom. **Pastoriza, Knapp and McNair** will be remembered as the men who were on hand when this was done.

### ARE OPPORTUNITIES IN PUEBLO ALREADY OPENING?

If the Pueblo Chieftain of November 21 is to be believed, land speculators are already beginning to feel that Pueblo is not a good place in which to forestall industry and levy tribute on labor. A lot of vacant land offered for sale at public auction was not bid upon, and the reason given by

the Chieftain was that persons who might have bid refrained from doing so on account of adoption of the Single Tax.

Of course it will not do to place too much confidence in the Chieftain's judgment. The same ignorance which led it to oppose the Single Tax amendment is now leading it to believe that somehow the city is a loser through failure to induce speculators to hold its land out of use. So it may be giving the Single Tax undeserved credit. But, since it would be more pleasant to believe the Chieftain's explanation than otherwise, let us, in the absence of other information, accept its word as true. Those vacant lots won't run away from Pueblo. If no one wants to pay anything for them then they can not be worth much. But as soon as any one wants to use them, either to build houses, stores or factories upon them, or to start truck farms or gardens, they are there ready for use. The one who uses them won't be held up by a speculator and won't be fined for his industry by the city. If there was any use whatever, other than speculation, to which these lots might have been put under the old system, they are even better fitted for it now. If the Chieftain would only say what kind of use that is, workers in those lines can not get to Pueblo too soon to take advantage of the opportunity.

### WHAT HOUSTON OFFERS.

#### A PERPETUAL BONUS

TO

#### MANUFACTURERS AND MERCHANTS

IS OFFERED BY THE CITY OF

#### HOUSTON, TEXAS

THROUGH ITS SYSTEM OF EXEMPTION  
FROM TAXATION

Personal property, such as cash, household furniture, and evidences of debt, are **totally exempt from taxation.**

#### THE HOUSTON PLAN OF TAXATION

contemplates that Merchandise, Machinery of manufactories and all other improvements upon land shall be assessed at only **Twenty-five per cent of their value.** Land being assessed at its fair value.

Take your money and brains to Houston, Texas, and get the full benefit of all that you create by your industry and enterprise.

For further information, address

J. J. PASTORIZA, Finance and Tax

Commissioner, Houston, Texas.

### NEVADA TRENDING SINGLE-TAX-WARD.

At the weekly luncheon of the San Francisco Home Rule Tax League, Lieutenant-Governor Ross, of Nevada, declared that the Nevada assessors are being converted to the Single Tax idea as a result of the agitation that grew out of abuses in the taxing system.

"For years past in Nevada," said Ross, "the burden of taxation has fallen on the small residence holder and the business man in the various towns and settlements. The man who owns

immense herds of cattle and hundreds of thousands of acres on which to pasture them has relatively paid no taxes.

"The small householders and storekeepers were often taxed for more than they could sell their property for, while land that could not be bought for \$50 an acre was assessed at \$10. And at taxing time we found that a lot of our cattle had disappeared from the state. The official reports showed that three or four times as many sheep were dipped each year as were taxed.

"Conditions became so bad that Senator Newlands, Governor Oddie, Senator Massie and myself issued a call for the organization of a 'Citizens' League.' We got our bill providing for a tax commission through the Legislature after a hard fight. The cattlemen told me they would increase their herds by one member, and that member would be my 'goat.'

"The new tax commission has procured the raising of taxes as much as 600 per cent in some cases. Assessors have been prevailed upon to assess improvements as low as possible, and they are becoming Single Taxers at heart."—San Francisco Bulletin.

### DOINGS IN NEBRASKA.

A referendum of Nebraska newspaper readers on the question of taxation is to be taken by a committee of editors appointed for the purpose at a State convention held last summer in Omaha. The chairman of this committee, Mr. Laurie J. Quinby, of Omaha, is furnishing all papers with the following ballot:

Do you favor the adoption of the amendment submitted by the last legislature giving to the legislature larger powers in the matter of tax legislation?

Do you believe in the taxation of farm implements and machinery, farm improvements, crops, stock or other products of the farm?

The present constitution gives to the legislature power to exempt trees from taxation. Do you think it would be a good thing for the legislature to pass an act exempting from taxation all trees?

Do you believe in the taxation of merchants' or manufacturers' goods or tools of production?

Do you believe in the taxation of personal property, either in the form of household goods or of moneys?

Do you believe in the exemption of improvements from taxation whether such improvements are in the form of business blocks, factory buildings or homes?

Do you believe in inheritance or State income taxes?

What would you think of the taxation of franchises according to their stock market value?

Do you favor the practice of levying upon only one-fifth of the assessed value of properties?

If you are in favor of exemption of any or all of the above enumerated properties from taxation, from what source would you recommend that revenue for the maintenance of public institutions should come?

Would you favor local control of taxation?

The result of the vote will be made a basis for recommendation to the next Legislature.

### PUEBLO'S ADVANTAGES.

By its vote on November 4 the city of Pueblo, Colorado, extends an invitation to manufacturers, merchants and all producers of wealth, to locate within its borders. They are promised freedom from all local taxes on their labor and its products. To the extent, that the local revenue sys-

tem can do so, vacant lot owners will be discouraged from holding up useful citizens in need of a site for homes or for industries. In looking about for a new location Pueblo is one place worth investigating and worth considering.

### MISSOURI MORE EASILY FOOLED THAN RHODE ISLAND.

If a local option law gets into the Rhode Island statute book it will stay there; for very many of the people have had land value taxation explained to them enough to have some understanding of what it is and to be willing to try it somewhere if given the opportunity. It is pretty safe to predicate that such ridiculous misrepresentation as was resorted to in Oregon and Missouri would not succeed in Rhode Island. She may be hard to start; but if she once gets to going "they'll never stop 'er!"—H. J. Chase, Corresponding Secretary Rhode Island Tax Reform Association.

### SINGLE TAX IN THE SAN JOAQUIN VALLEY.

San Francisco, November 7.

We have the Single Tax in operation right here in California, and have had it since 1909. Our Constitution requires "all property" to be taxed. Irrigation districts are maintained, and the interest and sinking fund of their bonds paid, from the proceeds of an "assessment," which was formerly levied on "real property and the improvements thereon." Distinguishing this "assessment" from a "tax" the Legislature in March, 1909, amended the law as follows:

Improvements on any lands or town lots within such district shall be exempt from taxation for any of the purposes mentioned in this act.

The term improvements as used in this section includes trees, vines, alfalfa and all growing crops and all buildings and structures of whatsoever class or description erected or being erected upon said lands or city or town lots.

Provided that the provisions of this section relating to the exemption of improvements on any lands or town lots situated within the district shall not apply in any district now organized unless said provision shall be approved by a vote of a majority of the resident holders of title to land situated within the district and subject to taxation therein a special election.—(General laws of California, Act 1726, Section 35.)

A number of the old districts have already adopted the new system of exempting improvements. When the required election was held in the Modesto district, one of the arguments used was that the taxing of improvements was holding back the town. The change was strongly advocated by the farmers and was adopted.

The people living in the irrigation districts that are exempting improvements from taxation are more than pleased with the new system. Some of them are actually issuing circulars advertising the fact that the "Single Tax" is in operation in the district. The Oakdale real estate men have used for one of these circulars an editorial published by the "Oakdale Leader," April 20, 1911, which in part says:

The Oakdale Irrigation District has abandoned the primitive plan of taxing both lands and improvements and has assessed the land alone for the cost of irrigation.

This means that you do not have to pay taxes on your house, barn, and growing crops for irrigation revenues. The man who does not improve his land bears the irrigation burden equally with the man who does. The assessments are equal, excluding the physical conditions of the land. As an example, the system operating under the old plan taxes both the improvements and the land. A man owning 20 acres of land is assessed on a valuation of \$2,000; on his crops, houses, etc., \$1,000. At this rate he would pay taxes on a valuation of \$3,000.

If this man was in the Oakdale district he would pay taxes on a valuation of \$2,000. Many of the Settlers in the older districts lived in barns because the taxes on improvements prohibited them living in comfortable houses with modern conveniences.

Considering the modern plan of taxation, and the fact that part of the ditches of the Oakdale Irrigation district will be concreted, this irrigation district offers the best inducements to the homeseekers and can not be surpassed by any other district in the world. It offers a premium to energy and ability.

Is there any other farming district in the United States outside of this fertile California valley that can issue a similar circular inviting homeseekers to come and settle with them on their farms?

The farmers of the great San Joaquin Valley, here in California, know by actual experience the advantages of the Single Tax, and believe it to be the best inducement that they can offer to farmers in other places to come and settle among them.—Edward P. E. Troy, in *The Public* (Chicago).

#### NOTEWORTHY EVENTS OF 1913.

**Houston** re-elects **Pastoriza** and endorses the **Houston** system.

**Seattle** votes to continue robbery of industry.

**Galveston, Waco, Beaumont**, and other **Texas** cities decide to imitate **Houston**.

**Pennsylvania** legislature passes act allowing **Pittsburgh** and **Scranton** to gradually reduce tax on buildings to half the rate imposed on land values.

**Missouri** predatory interests order obedient Legislature to prevent use of initiative to secure Single Tax, home rule or other taxation.

**California** legislature submits home rule in taxation amendment to the Constitution.

**San Francisco** votes for municipal street railways.

**New Jersey** Progressive party convention adopts a Single Tax plank.

**Massachusetts** Progressive party convention adopts plank favoring legislation empowering cities to adopt Single Tax.

**Pueblo, Colorado** adopts Single Tax amendment to city charter.

**New York City** elects **John Purroy Mitchel** mayor on pledge to sign act to submit to referendum, proposition to cut in half the tax rate on buildings.

**Wisconsin** legislature passes resolution for submission of home rule in taxation amendment.

**Piedmont, California**, adopts **Houston** plan of taxation.

Campaign begun in **Colorado** cities to follow **Pueblo's** example.

National Conservation Congress endorses policy favored by **Gifford Pinchot** of reserving government control of water power rights.

**President Wilson** urges that in future disposition of publicly-owned natural resources, a policy be worked out keeping in view the principle and object that "we must use the resources of the country, not lock them up," and that "the resources \* \* must be used but not monopolized upon any narrow idea of individual rights as against the abiding interests of communities."

#### RECEIPTS FOR NOVEMBER.

The conference is but a month off. When those in attendance look over what each State has done, perhaps some wonder may be expressed why yours has not done better. Would it not be a good idea to make use of this month of grace to bring up the total before the final report is made up?

	No. of November Contributors	Amount for November	Total Since Dec. 1, 1912
New York .....	14	\$267.25	\$4,867.82
California .....	42	147.85	2,339.73
Illinois .....	8	33.51	2,320.18
New Jersey .....	3	31.00	1,502.60
Pennsylvania .....	6	38.00	1,481.59
Ohio .....	12	89.75	1,364.35
Colorado .....	58	220.00	1,287.05
Massachusetts .....	5	19.75	971.60
Missouri .....	17	109.00	653.45
Washington .....	6	34.70	496.85
District of Columbia .....	..	..	436.80
Rhode Island .....	..	..	321.30
Texas .....	1	2.00	310.50
Michigan .....	3	12.00	298.40
Indiana .....	..	..	273.74
Delaware .....	1	20.00	266.14
Louisiana .....	1	1.00	243.10
Oregon .....	4	32.55	220.70
Kentucky .....	..	..	214.75
Minnesota .....	2	3.00	192.60
Florida .....	1	50.00	174.00
Wisconsin .....	..	..	154.75
Foreign .....	2	9.50	146.50
Maryland .....	..	..	105.51
Nebraska .....	1	5.00	96.00
Iowa .....	3	19.00	94.35
South Dakota .....	3	12.05	87.45
Tennessee .....	..	..	74.40
Alabama .....	..	..	69.86
Kansas .....	2	6.00	59.84
Montana .....	1	1.00	43.50
Virginia .....	..	..	38.10
Maine .....	..	..	35.10
Connecticut .....	..	..	35.60
West Virginia .....	..	..	30.09
New Hampshire .....	..	..	27.00
Arizona .....	2	3.00	25.00
North Dakota .....	1	1.00	24.25
Arkansas .....	..	..	20.00
Idaho .....	..	..	15.65
New Mexico .....	..	..	14.50
North Carolina .....	1	10.00	14.00
Oklahoma .....	..	..	12.50
Georgia .....	..	..	6.00
Nevada .....	..	..	3.60
Mississippi .....	..	..	3.00
Vermont .....	..	..	3.00
South Carolina .....	..	..	2.00
	200	\$1,170.91	\$21,478.11

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