

and a tax on same makes one pay according as he receives and does produce equality. Again, every tax reduces rent, and land suffers in the last analysis. What is paid to live in society are taxes and rent. The important thing is to adjust taxes properly. This the Single Tax will do.—J. S.

LOS ANGELES

The law of California reads that all property must be assessed at its full cash value, land, improvements, and personal property. But the assessors do about as they please, and have been assessing improvements (buildings) at fully 50% of their value, and at the same time assessing the land at anywhere from 10% to 25% of its value.

This city and county have a double assessment, each having an assessor and tax collector. All city school funds are collected by the county and turned over to the schoolboard, which makes the county tax rate about the same as the city rate, and sometimes a little higher.

There has been a great deal of dissatisfaction in regard to the two assessments, not only for the trouble that it makes the taxpayers, but the difference in the amount of the assessment of the same piece of property by the two assessors.

Last year the city and county officials agreed to have the entire city valued by experts, both land and buildings, and the city and county assessors were pledged to use the valuation, and assess the city at 50% of the valuation. This has been done and the consequence is the assessment of the land has been increased over last year about 35% for the entire city.

At the same time the buildings have been lowered about 20% which makes the land pay nearer its proportion of the taxes than it ever has before.

The low tax on the land has encouraged the holding of vacant land for a high price, with the result that the city has spread over a much larger territory than is necessary.

The population is estimated to be about 600,000. The area of the city is 288.21 sq. miles; 184,467 acres. There are about 125,000 buildings on 100,000 lots, and 125,000 vacant lots.

The city tax rate for the coming year will be \$1.45 for each \$100 assessment, and the county rate \$1.47, making a total of \$2.92.

The land of the city is assessed this year for	\$381,051,170
Improvements (buildings) assessed for	121,533,040
Personal property assessed for	107,101,115
	Total
	<u>\$609,223,705</u>
Exemptions	\$29,006,950
Exemptions, Corporations	98,454,670
	<u>127,461,620</u>
Assessed value of property to pay city taxes	\$482,223,705

Public Service Corporations are exempt from paying city taxes, except in payment of bonds and interest on bonds, issued previous to Nov. 8, 1910, but pay State taxes, and property paying city taxes pays no State taxes.

The above is not all the taxes that the citizens of Los Angeles pay; this is a city of special assessments and licenses. Last year there was more paid in special assessments and licenses than was collected by the assessor and tax collector.

The city has 2,150 miles of streets, about 375 miles are of pavements of different kinds, and a little over 700 miles are oil and gravel, which makes a good street.

The city has very few sewers for the area, and no way for the water to get away when the rainy season comes, so when we get an hours rain we have a flood. Which means lots of special assessments in the future, and heavy taxes to get the improvements that are absolutely necessary for the modern city. Allowing four people to every fifty feet of paved streets, the whole population of the city could be living on streets that are paved, but as it is about one-half live on the unpaved streets, which means lots of dust during the dry season, which is about six months of the year, and the balance of the year in the mud. Such is the result of land gambling; it drives people out where they think they can get land at a reasonable price. But there never is land at a reasonable price under such conditions, and all find it out after they have put in the best part of their lives working under adverse conditions only to find, if they ever do, that when the property is in a more convenient location, due to the growth of the city, they have paid all it is worth without counting the inconveniences they have put up with.

Los Angeles has municipal ownership of the water works, with not much benefit to the users of the water, as the city charges twice what the water is worth and the profit is used to extend the system out past the vacant land to help the land-hog that never paid his share of the taxes.

TENANT FARMING

The average value of farm land throughout the United States in 1910, aside from buildings, was \$32.49 an acre, according to the census. In 1916 according to the Department of Agriculture, this value had grown to \$45.50, an increase of 40 per cent. Since the total value of farm lands, aside from the buildings, was returned in 1910 as \$28,475,000,000 the total increment since then must be more than eleven billions. The total agricultural wealth produced in 1910 according to the Department of Agriculture, was \$8,498,413,000. Thus the production of that year would not even pay increase in land values for six years since then, to say nothing of the inflated prices that prevailed during the census year. Under these conditions we might naturally expect to find a great increase in farm tenantry.

In twenty years from 1890 to 1910 the number of tenant-operated farms in the United States increased by 32 per cent.

Tenants in Texas increased during twenty years from 37.6 per cent. of all the farmers to 52.6 per cent of all the farmers in 1910.