

a real estate loan and the debtor upon the property mortgaged to secure such loan? If so, is such double taxation either just or wise?

3rd. Are credits of any kind such as notes, mortgages, book accounts, etc., wealth and should they be taxed?

4th. Do merchants and manufacturers actually pay the taxes assessed against their respective properties or do they add the taxes to the cost of the goods or products and indirectly force the consumer to pay same?

5th. Is there valid reason in justice or morals for a continuance of the poll tax? Rather should it be abolished and the revenue now derived therefrom be procured from some other and more equitable source?

Mr. Black addressed the association advocating the Singletax. Mayor Wooldridge of Austin in his address of welcome urged separation of State and local taxes, exemption of credits and taxation of land values at a higher rate than improvements or personal property. There were a number of other talks along the same line. [See current volume, page 1165.]



At the convention of the Oregon assessors, held in Portland on December 4, several county assessors reported that they were assessing land that could be cultivated, but is not made use of to its reasonable possibilities, as "tillable" instead of, as heretofore, "non-tillable." In Wasco County 30,000 acres have been thus raised in classification, and thereby \$450,000 added to the assessment rolls heretofore escaping taxation, to the relief of the land users. Other counties have received similar benefits. The assessor of Klamath County said that he is trying to make the actual settler feel glad that he has improved another forty-acre tract, by being liberal in his interpretation of the law as to assessments on improvements and live stock. Some assessors declared that they do not assess mortgages, because thereby money is encouraged to come into the county from the outside. By exercising his discretion along these lines the assessor of Multnomah County has enabled Portland banks to lend money in competition with San Francisco and Seattle capitalists. The assessor of Multnomah has stricken from the rolls all "residences," "sheds and shacks"—the assessed value of which is estimated to be worth less than \$100. [See current volume, pages 228, 1158, 1183.]



#### Embargo Act Demonstrations.

A mass meetings of Germans and Irish at Chicago on December 1, addressed by Congressmen Bartholdt of St. Louis, Britten of Chicago and Vollmer of Iowa, adopted resolutions in favor of legislation forbidding shipment to belligerent nations of contraband goods. The resolutions declare that armament and supplies are now being

furnished by the United States, that by this means the war is aided and neutrality is violated, since England is alone able, through mastery of the sea, to secure delivery of such purchases. The resolutions further declare

That we, this German-Irish Demonstration of Chicago, in mass meeting assembled, hereby declare that it is the imperative duty of the Congress of the United States to pass the necessary law forthwith that will enable the President of the United States to lay in an embargo upon all contraband of war, having and excepting foodstuffs alone, and thereby withdraw from the contending powers all aid and assistance of this Republic.

That we are in strict sympathy with the Christian endeavor of this nation to appeal to the God of nations that peace may come and reject as hypocrisy and national sacrilege the commercial spirit of the country that is answering our supplications for peace by sending the instruments of destruction and death to the serried armies arrayed in struggle through the empires of Europe.

That we, as joint races, who have sought the shelter of the American flag and have contributed our full share to American peace, American Christianity and American civilization, that we call upon all Americans to join with us in enforcing that strict American neutrality that will give aid and comfort to none of the contending powers and that will withhold American resources from promoting destruction and slaughter among the friendly nations of Europe.

Similar action was taken at a meeting in Philadelphia on December 11.



#### The European War.

The campaign in Poland is still undecided, with fortune again favoring, though slightly, the Russians. The Germans advanced all along the line between East Prussia and Cracow, after taking Lodz, but the Russians have at last checked them in spite of fierce attacks and heavy losses. Austria claims some advantages in Western Galicia, but has retreated in Serbia. In the west the Allies continue to make small advances. The English in the South Atlantic won a notable victory over the German fleet off the Falkland Islands, sinking four of the five German vessels engaged. Turkey remains impotent. The situation as a whole appears slightly to favor the Allies. [See current volume, page 1189.]



#### The Campaign in the East.

Once more fortune turns in favor of the Russians. The three-hundred-mile battle line in Poland is composed of the German army from East Prussia, advancing from Mlawa, a second army from Thorn, and a third army from Lodz, all aiming at Warsaw. This long front accounts for the conflicting reports of victories and defeats from Petrograd and Berlin. The Russians may advance at one point, and the Germans at another point, two or three hundred miles apart. Each

may thus suffer a defeat and loss of many men, and each may be victorious, and take prisoners. On the whole, however, the brisk advance of the Germans, after extricating themselves from the Russian trap north of Lodz, appears to have spent its force. The Russians claim to have completely checked the advance from Mlawa and defeated the Germans at Przasnysz. They also claim to have checked the advance of the Germans on the line between Ilow and Lowicz, although this is denied by the Germans. South of Lodz the armies are locked. Great losses are evident on both sides, but no definite details are given out. Russia reports the continued siege of Cracow, in spite of the heavy pressure of the Germans in Poland, and the Austrians in Galicia. Vienna reports claim victories in Western Galicia, and the capture of several small towns at the foot of the Carpathian mountains. On the south, however, they have been defeated by the Servians. Belgrade, which was occupied by the Austrians December 2, after a siege and bombardment of four months, was retaken by the Servians on the 14th. The Austrians are reported to be retiring at all points, and the Servians claim to have driven a part of the invaders back across the Drina River. The recovery of the Serbs bears out their contention that their retreat from Belgrade, and retirement before the Austrian troops that crossed the Drina, was for strategic reasons. Reports are still too confused and contradictory to admit of definite conclusions. The Montenegrins are reported to have captured Vishnegrad in Bosnia, and to have driven the Austrians to the west of the Drina.



#### The Campaign in the West.

Slight advances have been made by the Allies, both on the right and left wing. Persistent attacks in Belgium are forcing the Germans back along the Yser Canal. Gains are reported also between Ypres and Armentieres, and unofficial reports say the British have advanced to Roulers. The spirited attacks of the Germans to recover the lost ground have resulted in very heavy losses in both armies. No great battles have occurred, but a continued series of assaults from trench to trench. On the eastern end of the Allies' line the advance has been of the same nature. The vigorous offensive of the French at Pont-a-Mousson on the Meuse, fifteen miles northwest of Nancy, is threatening the German base of St. Mihiel, which has only a slender line of communication with Metz. The official French communication claims advances in Alsace, in Argonne, and in the Woëvre district, with heavy cannonading all along the line. German reports deny most of the French claims. Apparently the German lines have been weakened by the withdrawal of troops for the Polish campaign, and the Allies are taking advantage of the situation to hammer the fortifications and en-

trenchments, all the time with artillery, and occasionally with infantry. The British war ships have shelled such German forces as came within their reach on the Belgian coast. Energetic efforts are being made to regain the coast from Ostend to the Scheldt in order to destroy the Belgian base for German submarine operations. Kaiser Wilhelm has been sick, and confined to his bed, but is reported to be recovering. German newspapers hint at friction between the Kaiser and General von Moltke over military tactics, and criticise General von Falkenhayn's management of the campaign in West Flanders.



#### Turkey.

Diplomatic relations between Turkey and Italy have been strained by a Turkish attack on the Italian consulate at Hodeida, on the Red Sea, and the removal of the British consul who had taken refuge there. An Italian man-o'-war had been dispatched to the scene to enforce the demand for an apology. The Armenian campaign has resulted in nothing definite, though the Russians are still preparing for an assault on Erzerum. A Turkish fleet bombarded the Russian port of Batum on the east coast of the Black Sea, but apparently with little damage. The German Field Marshal Baron von Der Goltz, accompanied by German military attaches, has arrived in Constantinople. General von Der Goltz reorganized the Turkish army some years ago, and it is understood that he has returned to aid the Turks.



#### On the Sea.

The British fleet under Vice Admiral Sir Frederick Sturdee, destroyed the German fleet under Admiral Count von Spee off the Falkland Islands in the South Atlantic on the 8th. The armored cruisers Scharnhorst and Gneisenau and the protected cruiser Liepzig, three of the German warships that formed part of the squadron that sank the British cruisers Good Hope and Monmouth in the Pacific on November 1, were destroyed in the five-hour battle. The cruiser Nurnberg was pursued and destroyed, and the cruiser Dresden is reported to be in the Chilen port of Punta Arenas in a damaged condition. No details are given as to the German loss of life, but it is supposed to be very heavy. The British loss is reported as seven killed and four wounded. A British submarine on the 13th dived under the anchored mines in the entrance to the Dardanelles and torpedoed the Turkish battleship Messudieh. The British Board of Trade announces that 1,221 German ships have been taken or driven from the sea, and 195 British vessels are held up or destroyed. Ten German vessels are still unaccounted for. Among these is the Karlsruhe, which is still preying upon shipping in the Atlantic.

**South Africa.**

General Louis Botha, Premier of the Union of South Africa, announces that the rebellion is practically at an end. His forces have captured 700 rebels and 200 have surrendered. Since December 4 five more rebel leaders and their commandoes have laid down their arms.

**Mexico.**

Naco, Arizona, furnishes the chief center of American interest. General Hill, a Carranza adherent, holds Naco, Sonora, just across the line from the Arizona town, and Governor Maytorena, in command of the Villa or Gutierrez troops, is trying to capture it. Bullets and shrapnel from the belligerents have hit at various times fifty-two persons on the American side of the line. The Administration has warned both General Carranza and General Gutierrez that if firing across the boundary does not cease, the United States will take action. Brigadier General Tasker H. Bliss has taken charge, and the troops have been reinforced by three batteries of field artillery. Provisional President Gutierrez, in an interview given to the Associated Press, expressed regret that Americans had been killed and injured by stray bullets, and said he had ordered the absolute cessation of hostilities in the neighborhood of Naco. General Carranza is reported to have said in an interview that interference by American troops would be considered as an unfriendly act. [See current volume, page 1189.]



Little has been reported from Mexico City or Vera Cruz. Provisional President Gutierrez is in charge of affairs at the capital, while General Carranza remains at Vera Cruz. General Villa and General Zapata are prosecuting military campaigns with a view to establishing the authority of the new Provisional President.



The spirit of the revolution, as viewed by the Villa-Zapata-Gutierrez faction, is well expressed in the manifesto to the Mexicans issued by General Zapata and thirty-five officers, August, 1914, and translated by Wm. C. Owen:

The revolutionary movement has attained its zenith and it is, therefore, time for the country to know the truth. . . . The peasant was hungry, was enduring misery, was suffering from exploitation, and if he rose in arms it was to obtain the bread which the greed of the rich denied him; to make himself master of the land which the egotistic landed proprietor kept for himself; to vindicate the dignity which the slave-driver trampled on daily. He threw himself into revolt, not to conquer illusory political rights, which do not feed him, but to procure for himself the piece of land which must supply him with food and liberty, a happy fireside and a future

of independence and growth. . . . The first task, that of making it impossible for the reactionaries to be any longer a danger, is carried out by two different methods: by the exemplary punishment of the chiefs, of the great criminals, of the intellectual directors and active elements of the conservative faction, and by attacking the pecuniary resources they employ to work up intrigues and provoke revolutions; that is to say, by the subdivision of the properties of the hacienda owners and politicians who have put themselves at the front of the organized resistance to the popular movement which began in 1910. . . . The second task, that of creating powerful interests akin to the Revolution and in solidarity with it, will be brought to a happy conclusion when the natives, individually and in their communities, receive back the innumerable tracts of which they have been despoiled by the great landowners; and this great act of justice receives its complement, out of consideration for those who have nothing and have had nothing, in the proportional repartition of the lands given to the dictatorship's accomplices or expropriated from idle proprietors who do not choose to cultivate their heritages. Thus there will be satisfied both the human demand for land and that appetite for liberty which is making itself felt throughout the Republic as the formidable reply to that savagery of the hacienda owners which has maintained, even in the twentieth century and in the heart of free America, a system which the most unfortunate serfs of the Middle Ages in Europe would hardly have endured.

The Plan of Ayala, which translates and incarnates the peasants' ideals, satisfies both terms of the problem, for, while it treats the sworn enemies of the people as they deserve to be treated, reducing them by expropriation to impotence and innocuousness, it establishes, in articles 6 and 7, the two great principles of the return of stolen lands (an act of imperious justice and the splitting-up of the expropriated cultivatable lands (an act required alike by justice and expediency). . . . The country will not be contented with the mere abolition of pluck-me stores, if exploitation and fraud are to exist under other forms; it will not be satisfied with municipal liberties, exceedingly problematical as they are, while the basis of economic independence is still lacking; and still less will it be possible to wheedle it with a petty program of reforms in the laws dealing with land taxes, when what it is urged is the radical solution of the problem relating to the cultivation of the lands. . . . The country people wish to live the life of civilization; to breathe the air of economic liberty, which as yet they have not known; and this they never can do while there still remains afoot the traditional lord of the scaffold and the knife, who disposes at whim of the persons of his laborers; an extorter of wages who annihilates them with excessive tasks, brutalizes them by misery and ill treatment, and dwarfs and exhausts his race by the slow agony of slavery and the enforced withering of human beings whose stomachs are ever hungry. . . . The Agrarian Revolution, calumniated by the enemy's press, unrecognized by Europe, understood with sufficient exactitude by the diplomacy of North America and viewed with little interest by its sister nations of South America,