

the value of land and improvements, thus applying the same system of taxation to the Capital as rules in the rural areas of Uruguay, i. e.: The land tax is there levied on land values only.

3. The adoption for the year 1916 of Taxation of Land Values in the rural parts of the Province of Cordoba as the basis of raising the provincial revenue required to replace the amounts derived in former years from taxes on cattle, grains, skins, etc. The Minister of Finance of the Province of Cordoba, in introducing the bill, already approved, promised that during 1915-1916 the valuation of the land as apart from improvement will be made in the municipalities of the Province and that for the 1917 income, the provincial authorities will be able to levy the provincial tax in rural and municipal areas on the basis of the value of the land as apart from improvements.

In Buenos Aires, the Liga Argentina para el Impuesto Unico has promoted meetings of the representatives of most of the leading organizations with the object of taking joint action in elections for the Municipal Council and for representatives in the Legislature. The League is well organized, directed by men who understand the question and its difficulties; while each Sunday public meetings are addressed by various members of the Society.

With a view to operating in a wider sphere on this continent, the *Comite Sud Americano para el Impuesto Unico* has been formed, with headquarters in Buenos Aires. Dr. Felix Vitale is president, with Ingeniero Angel Silva (Argentina), Ingeniero Luis Lavadenz (Bolivia), Sr. Octaviano Alves de Lima (Brazil), Dr. Manuel Herrera y Reissig (Uruguay), as vice presidents, with Sr. A. de Queiros Telles, Jr., as secretary. This committee is pushing the discussion of fiscal systems in the various republics of South America and endeavors to form Leagues in each Republic.

THE MOVEMENT IN SOUTH AUSTRALIA.

E. J. CRAIGIE.

The Single Tax League of South Australia desires me to convey fraternal greetings to the Single Taxers who will assemble at San Francisco, and trusts that the gathering will be very successful, and be the means of providing a source of inspiration for all those who are privileged to attend.

The propaganda on our part takes various forms. Chief among them is the writing of letters to the daily papers, a weekly letter to the country press, open air meetings each Sunday afternoon in the Botanic Park, and addresses in halls before members of literary, debating and trade societies. The newspaper work is very important, as in this way we reach a lot of people, and the requests which we get for literature and for further information on the Single Tax question is sure proof that the letters are read, and doing good work.

Special propaganda work is undertaken in connection with Land Values Rating for Local Government Purposes. First we send literature explaining the principle to every member of the Council, accompanied by a leaflet dealing with the machinery clauses of the Land Values Assessment Acts. We endeavor to get the Councils to agree to a poll being taken, so that ratepayers shall have the opportunity of saying how revenue for local government purposes shall be raised. If we are successful in this respect, a tentative assessment has to be prepared showing the rates now paid by each citizen, and the amount each would pay under land values if the poll should be successful. This assessment must be open to the public for at least 21 days before the taking of the poll. We go through these tentative assessments and take the names and addresses of every ratepayer whose rates will be reduced under the proposed system, and send them a post card stating the amount of rates now paid, also the financial gain to them in the event of the poll being carried. Literature explaining the principle is sent to every person on the roll, and we urge the people to go and record their votes.

As a result of our work, twelve municipalities in South Australia are now raising all their revenue from land values only, and we are hopeful that others will fall into line at the elections next December.

The Land Values Assessment Acts have been hedged around by all sorts of restrictions to prevent the system being adopted. This was done by the Landlord party in our Upper House which is elected on a property qualification. Before the poll can be effective, at least 25 per cent. of the actual ratepayers on the roll must vote in the affirmative. Then again, the power of deciding whether a poll shall be taken rests entirely with the Council. Every other ratepayer may desire to effect the change, but should the members of the Council be antagonistic, they can block the will of the people. We are endeavoring to secure an amendment of the Act from the present government.

In connection with our State revenue, we now levy one-half penny in the pound ordinary tax on land values, an additional half-penny on all estates over £5,000, with 20 per cent. extra added for absentees. An absentee is one who for a period of 12 months is absent from the State. The total amount of revenue collected from land values during the year was £141,807. We are hoping that in the future a larger proportion of revenue will be collected from this source. At the last general election in March last, the Labor party secured a majority of representatives in the House of Assembly, and their taxation proposals provided for an increase in the land values tax on the all round principle, coupled with the abolition of certain stamp duties, the lifting of the income tax exemption from £200 to £300; and the reduction of the railway freights and fares, the deficiency to be made good by making the interest on the capital cost of construction a charge on land values. We shall use every effort to see that the government fulfil their pledges.

The present government are also pledged to put through a measure providing for proportional representation during the first session of Parliament.

If this becomes law it will be a big step forward for the cause of democracy, as it will enable Single Taxers to secure direct representation in the legislative halls of the State. The chief advantage of such representation would be that it would enable our people to have someone who would receive the benefit of the free railway pass granted to all legislators, and with this pass we could get out into the country districts at much less expense than at present. We should therefore be able to do much more effective work for the Single Tax movement.

We watch with interest the account of the work done by co-workers in America, and are pleased to note that it is bearing fruit.

**SPEECH OF S. P. ELIAS, OF MODESTO IRRIGATION DISTRICT, AT
THE SAN FRANCISCO CONFERENCE.**

Representing the Modesto Chamber of Commerce, I am here today to speak to you of the Modesto Irrigation District, of its single land tax, and of the effect of the latter upon the development and progress of the community.

Through the publicity given to it in the writings of the chairman of your Speaker's Committee, the Modesto Irrigation District has become famous for its experiment in taxation, by the adoption of the single land tax, and I feel safe in asserting that this District was the first public corporation in the United States to adopt under permissive State law this sort of a tax on land as the exclusive means of raising revenue. Naturally, therefore, the experiment would be fraught with great interest to students of taxation and of economics generally.

Ignoring for the moment the discussion of the land tax of the Modesto Irrigation District, I desire to say by way of introduction, that Stanislaus County presents in its industrial and economic revolution, an interesting study. Its history exhibits the transition from a virgin and primitive state to one of intense cultivation of the soil and a high grade of civilization. Running parallel with this transition and development appears the desire on the part of the people for a more just method of taxation in the Irrigation District—a method which at once would prove more equitable and further promotive of urban development.

Originally settled by the miners who came down from the mountains that skirt the eastern extremity of the State—men who sought the new Eldorado after the privation of travel in the early days—grazing and stock raising were the industries of the sparse and scattered population of Stanislaus County at the earliest period of its history. As additional population came down from the mines, new lands were preempted from the Government and the large ranges divided into wheat ranches. By the year 1868, Stanislaus County had become the banner wheat growing district of California—and this leadership in wheat extended over a period of twenty years. As the