

land laws, the Single Tax is making progress—it may even be said that it is making remarkable progress. The propaganda for the Single Tax has little to do with the really “common” people. Almost the entire agitation is directed toward the great middle class from which officials are elected by the votes of the rate payers. The literature prepared is for their mental digestion, and in the main the illustrations selected are those that appeal to merchants and manufacturers, and the artisans of the more skilled trades.

The idea is, as explained to me by the editor of *Land Values*, the organ of the Single Taxers of Great Britain, with headquarters in Glasgow, Scotland, to educate in taxation matters those likely to be selected as mayors, councilmen, poor law guardians, etc. Let anyone be nominated for an office in the gift of the people, and he is immediately deluged with literature bearing on this all-important subject. Certainly he cannot in the future feign ignorance of the evil effect of relieving land values of taxation and placing civil burdens on production.

That this work has been done persistently and well, is shown by the astounding fact of some seven hundred municipalities in England and Scotland petitioning Parliament for the privilege of taxing land values for local purposes.

It seems to me that these petitioners reflect the intellectual status of the Single Tax in Great Britain rather than the popular one. The popular one is the common one—the ownership of the land by a small class who rule by Divine right.

Still, while the leaders of the Single Tax movement in Great Britain devote much of their efforts to the economic enlightenment of the office holding class, the workingmen are not entirely neglected. One of the four-page leaflets issued from Dundas street, Glasgow, is entitled “The Laborer and His Taxes,” showing how wages are arrested under the present tax system. Another excellent tract, of eight pages, has for its title, “Tragedy of English History,” showing the wage condition of the English laborer from 1260 to 1887, and illustrated with diagrams from Thorold Roger’s “Six Centuries of Work and Wages.” Yet, after all, it can be readily seen that these tracts do not reach the English masses, who are very, very unthinking. At the most they only appeal to those intelligent trade unionists who have been elevated by their organizations from the brute condition into which too many of their brother workers are plunged.

Our English brothers who are at the helm of the Single Tax barque in Great Britain, recognize the fact that the Single Tax idea—in other countries being so practically demonstrated as the truly scientific method of taxation—will progress very slowly in their country. Whether they have hit upon the right way of giving it the most rapid

movement forward possible—the intellectual enlightenment of the office holding class—may be doubted by some in America, but it will not be doubted by those who have seen the “lower classes” in “Merry England,” for this class cannot be aroused from its apathy by appeals to its sense of right and wrong, if the appeal is based on anything that would be likely to curtail the power of the landed class to confer favors. So long as “jobs” are privileges to be given or withheld at the option of one class, and servants’ positions in the manors of the aristocracy the best paid situations—thanks to the “tip” system—in the country, the poor devils who must work for a living are not going to advocate anything that will disastrously affect the landed class; at least not until some local demonstration brings it home to them that jobs can be multiplied faster in some other way than by so handsomely supporting a great non-producing aristocracy.

The masses in England, in my opinion, believe they receive benefits from their landed masters in several other ways. No great meeting would be called a success that is not presided over by some one at court, which means some landlord, and the closer such an one is related to royalty the greater must be the success. Let there be a temperance demonstration, for example—and every large class in England believe thoroughly that all the woes of mankind are due to the drink habit—and it is the names of the aristocrats connected therewith that are most paraded before the public. Even socialism, the past couple of years, has been made quite respectable because of its advocacy by Lady Warwick. At least it is now recognized as containing some good. Not that socialism is not respectable, per se, yet heretofore it has been denied any hearing because none of the real idle class championed it.

Where there is one object lesson in the Single Tax in the United States, there are a score or more in England. Yet while the object lessons in America are matters of interest to everybody, there no attention is paid to them, because they are the customary thing, and therefore “Natural and proper.” Up from the abyss the English speaking masses will finally emerge, but not in this day or generation. Meanwhile the Single Taxers over there are doing their part in showing the way from chaos to elysium.

JUDSON GRENELL.

NEW ZEALAND.

TOWNS THAT HAVE ADOPTED LAND VALUE RATING—THEIR GAINS IN POPULATION OVER OTHERS RETAINING THE OLD SYSTEM.

In 1891 New Zealand exempted personal property from taxation throughout the colony and placed a tax on land values in-

stead. In 1896 power was granted to all taxing districts to exempt improvements in or on land from taxation, at their option. Over sixty taxing bodies, including municipalities, counties, etc., have profited by this act. With industry's burden lightened, the land speculator's load has become correspondingly heavier.

Mr. A. G. Huie, secretary of the Sydney Single Tax League, presents some interesting tables which conclusively demonstrate the advantages to be derived by towns from the application of the Single Tax. He compares twelve towns, ranging in size from 500 to 45,419 population, and aggregating 92,315, which exempt improvements, with twelve towns of from 590 to 37,022 population, and aggregating 91,926, which still tax improvements, and shows their gain or loss in the six years between March 31, 1897, and March 31, 1903.

The first town to adopt land value rating, as it is there called, or exemption of improvements, as we would express it, was North Palmerston, in 1897. In 1898 Greymouth and Melrose followed and in 1900 Davenport, while the other eight towns took advantage of the act in 1901.

The following towns have adopted land value rating:

	Population in 1897.	Population in 1903.
Wellington.....	40,000	45,419
Sydenham.....	10,812	12,679
Palmerston, N.....	5,910	7,828
Davenport.....	3,060	5,000
Greymouth.....	3,200	4,300
Masterton.....	3,600	4,000
Melrose.....	2,044	4,295
Lower Hutt.....	1,550	2,280
Fielding.....	2,100	2,500
Gore.....	3,200	2,600
Sumner.....	596	864
Winton.....	398	500
	<hr/> 74,950	<hr/> 91,215

Here are similar figures for twelve towns of corresponding size which continue to tax improvements:

	Population in 1897.	Population in 1903.
Auckland.....	37,820	37,022
Napier.....	9,281	9,015
Nelson.....	6,659	7,513
Wanganui.....	6,200	7,386
Oamaru.....	5,300	5,000
Parnell.....	4,250	4,850
New Plymouth.....	4,000	4,500
Thames.....	5,500	4,209
Lyttleton.....	3,898	5,026
Onehinga.....	2,918	3,015
Gisborne.....	2,500	2,800
Richmond.....	580	590
	<hr/> 88,851	<hr/> 91,926

Palmerton North, which enjoyed practically local Single Tax for six years, gained 83 per cent.; Greymouth and Melrose, with five years of the same policy, gained 84 and

109 per cent. respectively; Davenport, which had exemption four years, gained 68 per cent., while the gains of the other eight towns, which had profited by the change but two years, ranged from 11 to 46 per cent.

Of the twelve towns which retain the antiquated method of taxation four lost from 1 to 23 per cent. of their population, while the other eight gained from 2 to 19 per cent.

The average gain of these twelve towns for the six years was 4 per cent., as against 25 per cent. for the twelve towns enjoying partial Single Tax.

When Themistocles presented himself at the Persian court, after his ostracism from his native Athens, he found the court in the midst of revelry. The king asked him what he could do. He replied: "I cannot play upon any stringed instrument, but I can tell you how, of a small village, to make a great and glorious city." Asked how he could do that he replied: "Make just laws."

Henry George went further than Themistocles, he showed the world how to make just laws.

A. FREELAND.

Mt. Pleasant, Tenn.

AUSTRALIA.

PROGRESS IN VICTORIA—DEFEAT OF THE REID MINISTRY—MAX HIRSCH AGAIN IN FIGHTING TRIM.

We are always pleased with the REVIEW and find in its bright and varied articles much that we can get from no other source. We, in Victoria, are just pushing along on educational lines, and though our work does not bear distinct practical results, we see in many ways the effects of our advocacy of Georgian principles on current thought. Many men of all shades of opinion assail our arguments in various ways and on various occasions. In our State House at the present time there are two motions for the imposition of the taxation of land values on the notice papers, in the one case proposed by Jas. Tintcher, M. L. A., yearly in some form or other, and if it were not for the fact that the Federal tariff has provided such a large revenue to be divided among the States the latter would ere this have been obliged to resort to the tax on land values to meet the necessities of the State. Our Federal Government has just met, and its first act was the defeat of the Reid Ministry—a ministry which was endeavoring to pledge the community to a mark time policy which had adopted the cry of anti-socialism as its watchword, but to a large extent, in my mind, it was a bogus and manufactured issue, though certainly the labor party to a great extent has thrown in its lot with the Socialists. Still, had Reid advocated a policy of progress I do not think he would have been defeated,