for we are a young community bound for progress and not merely for any negative proposals alone. We have many able Single Taxers in our Federal and State Houses who have thrown in their lot with the labor party (Socialist though it is) sooner than join with the Conservative-keep-things-asthey-are-crowd. We, as a body, are about inaugurating a series of lectures for the next three months to be addressed by prominent men in one of our main halls on the taxation of land values, and as things are so mixed in our political arena we have some hope of doing good by directing attention to the questions. We have some sturdy men in the Federal House, such as Mr. Lonsdale and Mr. Johnson, of New South Wales, who will not ally themselves with the labor party, but advocate our principles on every occasion and who are ever ready to address meetings for us when we can arrange such, and we utilize their abilities before many organizations which exist here. Our old leader, Max Hirsch, has for some time been in indifferent health, but is now recovering his old-time strength. He is ever using his pen to direct, if possible, events into our lines, but one great difficulty in Victoria is the daily press, which will allow no discussion on Single Tax lines, and so confines our work to what can be done by meeting or private advocacy. Of course, when Mr. Hirsch is seeking a seat in the Legislature they report his speeches, but scarcely ever otherwise unless on some subject that does not touch our principles.

W. M. TRUEBRIDGE, Hon, Treas, S. T. L.

Melbourne, Victoria.

NEW SOUTH WALES.

UNIMPROVED LAND VALUES IN NEW SOUTH WALES—GREAT NATURAL RESOURCES HELD OUT OF USE.

In the municipalities of New South Wales there are unimproved land values amounting to £54,544,663. The fair average rental value of properties is £8,120,750, upon which general rates amounting to £466,705 were levied last year. This source of revenue yielded £456,853. The large sum of £178,219 is outstanding. The total amount due to Councils in this State is £178,219, much of it in many cases owing by unknown owners. Is it not time to remedy this grave abuse?

Assuming that we locally recognize the unalienable rights of men and rate land values only, how will it work out in New South Wales? A rate of 2d. in the £ on the bare land values would yield £454.538. Land to the value of £8,426,300 is neither built on nor cultivated. Would not every friend of progress welcome a move that would tend to bring it into use? I would like to point out that in most cases the unimproved land values quoted were assessed about five years ago. I am assured that they are in a great

many cases as much as 25 per cent, below the real values. An up-to-date valuation in many cases would mean a smaller amount per £ to yield sufficient for local wants.

I was talking to a man lately who was building a cottage in a suburb which has been considering the question of incorporation. I asked him the value of the land and what would be a fair rent for the cottage. He replied £50 and 10s. per week. I pointed out that if he kept his land idle his general rate would be 2s. 6d. a year, while with the cottage it would be, say 22s. 6d. Then I pointed out that with rates on land values only at 1d. in the £ it would be 4s. 2d. and at 2d, 8s. 4d., in each case a clear gain to the

user of the land.

It is said by the friends of land monopoly that rates on land values will simply be passed on to the tenant, just as the present rates on houses are passed on. That is not so. In practice rates on land values mean a higher rate account where the value of the land exceeds the value of the improvements, and a lower rate account where the value of the improvements is the greatest. In the municipalities of the State, excluding the City of Sydney, land values amounting to £8,426,800 are held out of use. It is obvious that higher rates on these lands cannot be passed on because there is no occupier. It is equally clear that where land is put to its best use that the rents cannot be increased because there is a reduction in rates, and a landlord has no power to raise rents when rates are cut down. But the most important influence in keeping down rents would be the anxiety of all holders of idle or partially used land to save themselves. As holding for a rise would not pay, they would have to use the land and to depend mainly for a return from the improvements effected. Thus the man who works would get his due, labor would be abundant, wages high, and a new era of prosperity established in this country A. G. HUIE.

Sydney, New South Wales.

SINGLE TAX IN CHINA.

FROM A WELL KNOWN MISSIONARY IN CHINA.

Kang Yu Wei, the prime minister when the Emperor was leading the reform forces, has expressed himself in one of the books he has written in favor of taxing land value only. He is now somewhere in America—in Chicago or New York—and should be found and interviewed by some of our Single Taxers, especially as he is likely to be prime minister again when the present old Emperor Dowager is sloughed off

The Single Tax propaganda should make headway in China, as its essential doctrine constituted the great underlying principle of the Golden Age of the Flowery Kingdom. In that age, as Mencius shows, the ruler was less like a king than a president.