

that he in this returns to the bribery and subsidy system of the Liberty era."

(Liberty era is a period in Swedish history during the 18th century, when French influence was very strong in internal Swedish politics, this influence being brought to bear on Swedish corrupted statesmen directly by the, at that time, purely autocratic French government, and leading French statesmen).

This comparison of the Fels' donations with corrupt political practices shows on the one hand the complete ignorance of leading newspaper editors, and their hatred for everything that savors of reform, and of justice.

It is interesting to note that among those to whom contributions to the Fels' fund in Sweden may be sent is the Mayor of the city of Stockholm, Carl Lindhagen, the liberal minded and brave man who refused to hoist the Swedish colors on the city hall when the Russian Czar visited Stockholm last summer. It is a credit to any public official who refuses to pay homage to a man who could so selfishly give vent to his joy over his first son as to say: "Now that I have a son, I do not care if I lose a million of my soldiers (referring thereby to the loss of the army in the Japanese war), and who is responsible for the outrageous conditions in Russia today.

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Mr. Hansson has lately published several small books of interest to all friends of reform. The writer hopes to be in position to review some of these in a coming issue of the REVIEW.—Erik Oberg.

NEW SOUTH WALES.

THE DIFFICULTY IN THE WAY OF LAND VALUE RATING—STATEMENT SIGNED BY EIGHTY FOUR MAYORS AND ALDERMEN OF THE SUBURBS—THE NEW SYSTEM FINDING FAVOR WITH THE PEOPLE.

The City Elections took place on the 1st of December, when aldermen for the City of Sydney were elected for the ensuing three years. As I have pointed out previously the City is the only place in New South Wales where the system of Rating

on rental values for ordinary municipal services continues. The power to adopt land value taxation only is in the hands of the aldermen. Unlike the suburbs and country the ratepayers have no power to demand a poll. Everything depends upon the Council. For these reasons our efforts were directed towards getting a Council elected to establish the new system. There would be no trouble about it but for one thing. Almost every candidate professed to be in favour of Rating on Unimproved values, but some of them had an excuse for declining to promise to act up to their profession, if elected. In the suburbs and country the Government pays rates on the unimproved value of the occupied land belonging to it, to the local council. In the city for some strange reason it pays rates on the rental value and declares that if the City Council imposes its rates solely upon land values that it will pay no rates at all. A sum of about £13,000 is involved. That difficulty, absurd as it appears, is the only thing that stands in the way of rating entirely on land values in the City of Sydney in 1910. It would never have risen with a man like Sir Joseph Carruthers in power.

Many of us would let the £13,000 go, holding that those who use their land fully, pay far more than that in excess of their fair proportion of the rates. We supported candidates who are in favour of the principle, come what may, and met with a fair measure of success. During the campaign the following statement was published. It was signed by 84 Mayors and aldermen of the suburbs, and unquestionably represents the views of a large majority of the suburban aldermen, although time did not permit of their signatures being obtained. The land values of the suburbs amount to about £24,000,000 and those of the City to about £20,000,000, but these figures are somewhat below selling values.

"THE VERDICT OF EXPERIENCE"

In response to a request for an expression of opinion, we wish to say that the system of Rating on Unimproved Values which came into force under the provisions

of the Local Government Act of 1906, is working remarkably well.

It has reduced the rates of a very large proportion of the ratepayers, although we are raising a larger revenue.

It has stimulated the building trade, employment is more constant, and business generally is on a much sounder footing.

It has induced a number of ratepayers to build or dispose of land which they were not willing or able to use themselves, and has promoted the subdivision of land hitherto withheld from use for speculative purposes.

It is fair to all ratepayers, as it simply requires from each his due proportion of the rates.

It specially benefits those ratepayers whose use of land is most effective and creditable to the municipality, while it has put effective pressure upon a number of owners of idle or partly used land, to change their tactics.

As far as we can judge, the new system has the emphatic support of the bulk of the people. There is no public demand for a change.

It is but fair to admit that the rating on Unimproved values is working as well as its advocates claimed that it would before it was adopted.

Our experience is so satisfactory that we have no hesitation in saying that the new system could be adopted with great advantage in the City."

A. G. HUIE

Sydney, N. S. Wales.

SUGGESTIONS FOR A SUBSTITUTE FOR THE NAME SINGLE TAX

EDITOR SINGLE TAX REVIEW:

I suggest that we are not going to change our banner just as we are swarming over the breach in the wall.

The English Budget is change enough for me.—Bolton Hall

A memorial meeting to William Lloyd Garrison took place Wednesday evening January 26th, at the Church of Messiah, N. Y. City, too late for adequate report in this issue.

EXTRACTS FROM OUR CONTEMPORARIES SHOWING THE REMARKABLE GROWTH OF PUBLIC SENTIMENT

IN MERRIE ENGLAND.

The rejection of the budget by the upper house of the British parliament occasions no surprise. Its action was foreshadowed when there was included in the budget a tax upon land monopoly. With the land monopolists entrenched in the house of lords, they have asserted their political power to protect their privileges.

The lords occupy a position relatively like that held by Aldrich, Elkins, Burrows, Lodge, Depew and the plutocrats or the servitors of plutocracy in the senate. Their function is to protect "the interests" of the privileged classes and to extend the domain of privilege to new fields of endeavor.—*Milwaukee (Wisc.) News*.

NEARLY AS BAD HERE.

In this city the Department of Taxes recently issued a statement showing that less than one hundred thousand people owned all of the land in the city of New York, and one-fourth of these owned ninety per cent. of this land. According to this only one person out of every seven registered voters is a landowner, and out of every forty-five persons, including women and children, only one owns a piece of land. We know how bad housing conditions are in the city of New York. We are alive to the cubby holes of flats in which we are asked by landlords to live and pass our lives. Yet as bad as the land question is here it is infinitely worse in England. Here land has to pay a tax on a valuation at least approximating its rental value, and has to pay this tax whether the property is rented or not. In England the landowner only pays taxes on a land valuation established two hundred and forty years ago, and then only when the property is rented. Anyone in the least familiar with finance can readily figure out that under this system the burden of taxation falls entirely upon the worker and the producer, while the landowner escapes