

get on the land; it would make non-paying lines a financial success; and it would provide ample revenue for public purposes without robbing the people by indirectly taxing everything they use."

The System of Taxation in Sydney, Australia

IN reply to an inquiry from Alexander Fryer, of Boston, the following letter has been received from Sydney. Our readers in different cities can make comparisons of tax conditions prevailing here and those prevailing in Sydney. Such comparison will not fail to be instructive.

The City of Sydney is under the following taxation:

Municipal. A tax is levied by the Municipal Council of Sydney entirely upon land values.

The present Taxable Unimproved Capital Value of the city is £61,352,514 and the rate in the pound is four pence, which includes a tax of one halfpenny in the pound by the state government to liquidate the cost of the Sydney Harbour Bridge Construction, and also one farthing in the pound being contribution towards the upkeep of main roads throughout the State of New South Wales. The obligation has been placed upon the City Council by the government legislature to collect these taxes when collecting the municipal rates, which is three pence farthing in the pound at present.

Water, Sewerage and Drainage. These activities are essentially municipal works but here in Sydney they are governed by a board, "The Water, Sewage and Drainage Board." The rates levied by this body are upon the annual value of all properties.

The basis being the "Fair Average Annual Value" with a statutable deduction of ten per centum per annum and the rates are levied upon the net of this calculation.

The assessed annual value of the city of Sydney for this year is £8,001,840 and the rate in the pound is one shilling and six pence, covering all three services. The activities of this board extend throughout the metropolitan area which takes in some municipalities.

Federal Land Tax. This is a tax imposed by the Federal Government of Australia upon all lands within the commonwealth, and the tax is levied upon the municipal valuations, and the rate levied is on a rising scale according to the value of the land after deducting the statutory exemption of £5,000.

There is no tax on improvements nor personal property.

There are, of course, income taxes imposed by the Federal Government and State Government separately.

There is no further information I can offer and trust the above will be helpful to you.

—F. W. BAIRD,
City Assessor and Resumption Valuer.

Buenos Aires

THE Second National Henry George Convention was held in Buenos Aires May 25, 26 and 27. Later we hope to present a report of the proceedings.

The secretary of the organization committee is Juan B. Bellagamba. The treasurer, Bartolome Machello. The speakers, Alberto Alves de Lima, Eduardo F. Belaustegui, Juan P. de Burgos, F. A. Carta, Luis Denegri, Tomas Galli, M. Lopez Villamil, S. Martinez Davinson, Eliecer Puppo, Wifredo Sola and C. Villalobos Dominguez.

Following is the call for the convention:

"Objects of the Second National Henry George Convention to be held in Buenos Aires, 25th, 26th, 27th, of May, 1928.

The activities of the Single Taxers in Argentina have so far been without organization and in order to unify and coordinate the action of Single Taxers and provide for better propaganda, the organization committee has called a convention to meet as above stated.

The sentiment of the committee is opposed to direct political action, though we recognize that political action will be necessary to enact our principles into law. Our present mission is essentially education and diffusion of the principles of the Single Tax, to bring about a correct social organization through changes in our laws and customs.

This does not exclude direct political action when believed to be opportune, but this work of education will be more efficacious if we all work in strict accord on the agreed doctrines which must inspire us.

The methods of propaganda and a general organization give entity and centralize our work. Therefore the objects of the convention are these:

To define our doctrines and to decide on methods of propaganda and organization. As to the doctrine throughout all the world, it is based principally on the works of Henry George, but it is well known that certain points in the works of the Master have provoked certain differences of interpretation on important principles.

It is proposed that the convention issue an authoritative unanimous interpretation to the Single Taxers of the Argentine to give precision, uniformity and coherence to our work and to harmonize it with work now going on throughout the world, and to unite with the International George Conference which is to convene in Edinburgh.

We wish to briefly state our basic principles; to establish also the methods of applying them, taking into account the social situation of this country at the present time. Regarding propaganda, it will be necessary to decide how and by what methods we will organize and obtain the publicity necessary to realize our aim. As to organization, we will endeavor to create a method of financing and sustaining the existing organization and forming a national institution that will ramify throughout the country through local institutions.

These are the three points which we will have to discuss and decide, and upon these three points it is necessary to establish a perfect accord. The organization committee will prepare an order of the day to present these propositions and will inform the members of the convention in greater detail as to all of these points."

From Denmark

COPENHAGEN has an official land value taxation map, similar to that in use in New York City. This map, as in New York, is issued by the central taxation department, and shows all the streets with values per yard on building lots of an average depth of 60 ft. (20 meters). Values are achieved by a study of selling price, corner influence, etc., also rental prices. The map shows the influence of Lawson Purdy's work in New York, and it is a sign of the strength of the Georgists in Denmark that they have been able to put such a map, and all it means, over with the official taxation authorities. It was not possible, with this first issue, to get it out in time for possible complaints of values and ratings before the collection of taxes on those values. But it is promised that the next issue will be, as in New York, a "tentative map" printed and sent out to the public in time to allow of complaints and discussion.

One of our good comrades, Mr. K. J. Kristensen, statistician of the Chief Taxation Bureau, has drafted the map, which he accompanies with the explanations of how valuations were achieved.

The labor of valuation in a city of very irregular street lines must have been quite interesting. So much of New York City is so right-angled that the map of Copenhagen, even of the center and core of the city's values, looks like a bit of the still unbuild portion, say of the Bronx, with its street lines that run hither and yon. *Det Frie Blad* gives a reproduction of the central portion of the city, which contains the highest values for the square yard, a most interesting bit to study.

Incidentally, it is rather surprising how few New Yorkers know of our own very valuable publication, the Tentative Land Value maps, issued by the Department of Taxation. These maps, all they mean and stand for, can be put down to the credit side of our movement, as one of its most tangible results in the great city. For they are the result of Lawson Purdy's years of service as Commissioner of Taxation.

—G. I. C.

Tariff Effects

AT the present time high customs taxation is undoubtedly one of the most important of several causes hindering the restoration of economic balance and of prosperity in New Zealand.—DEPT. OF ECONOMICS, CANTERBURY COLLEGE, BULLETIN No. 25.

A Square Deal and Guaranteed Democracy

SPECIAL privilege and monopoly can be abolished, thus ending the process of enriching the few by impoverishing the many, and incidentally, purifying politics by removing occasion for The Third House.

Equality of opportunity in natural resources, can be established; thus ending unemployment and the resultant criminality.

Private ownership or possession of land and property can be confirmed; thus inducing a loyal and stabilized citizenship.

Freedom of production and exchange can be introduced; thus reducing the cost of living and stimulating industry.

Public tax assessors can be relieved of their impossible task of estimating values, and citizens from their inclination to fraud and perjury; thus inculcating honesty.

Modern inventions can and should be made to signify increased wages to labor and increased profits to capital; thus eliminating conflict.

Condensing the above declarations into one:

The square deal among men—the Golden Rule in our economic life—can and should be inaugurated, by simply transferring as gradually as required all governmental or community taxes, from the private property values created by industry and trade—the products of human labor—to the social or community values created by the governments and society itself, as expressed and reflected in ground rent. Ground rent keeps pace with public need. This would be scientific taxation, in harmony with every day business principles—a levy upon the citizen in exact proportion to the benefits conferred.

The voters can enact scientific taxation into law, whenever they make a majority demand; thus introducing all the benefits and blessings of a square deal and a guaranteed democracy to all people; a new era of liberty and justice.

—S. S. TABER

PERSONALLY, I believe if public opinion was aroused and demonstrations organized in every centre, demanding all the usable land of the country must be put into its fullest use, emphatically pointing out the way, no State management, no Socialism, no more petty devices, but a good stiff tax on all land values, a year's active, strenuous work would compel the Government to act.—BOOTAGH-AUGHAGOWER, in the *Catholic Times*, July 15th.

"THE Land which the Lord thy God giveth thee" is the impudent caption of a real estate "ad" by the Harmon Real Estate Corporation. Just so. The land which the Lord giveth and the Harmon Corporation sells!