

arrears have been reduced from \$5,216,455 in 1919 to \$980,310 in 1927.

The effective operation of land value taxation in British Columbia is illustrated in many ways. The land speculation before the war had sent up land values to astonishing heights and it is on record how municipalities failed to deal with tax-defaulters. While neglecting to impose the taxes that were assessed they were borrowing heavily, and that further helped to boost the selling value of land because the money was used to carry out most ambitious municipal projects. The Provincial Government enforced collection of the taxes levied. It was then that the bubble burst. In 1914 the total land value of Vancouver, for example, was on the rolls at \$150,456,666; 14 years afterwards, in 1928, the total assessment of land value is returned at \$128,010,071, although the population had grown from 106,110 to 128,350. Meanwhile, in the same period the aggregate value of improvements has increased from \$76,199,743 to \$104,324,975. Who can say that the taxation of land values has not been beneficial?

### SOUTH AUSTRALIA

Under the District Council Act of 1926, a poll to adopt land value taxation for local purposes was taken in the Karoonda District on 4th August. The result was a victory by 104 votes to 46. This is a rural area. The *People's Advocate* (Adelaide) of 21st September reports that all the polls for land value rating taken in the farming areas of South Australia have been carried with the one exception of Franklin Harbour District.

The Murray Bridge Corporation adopted land value rating in December, 1925. The interests hostile to the system caused a poll to be taken on 8th September to abolish it. This attempt was defeated by 361 votes to 88, a result which is the more notable because only landowners can vote when a poll is taken for reversion whereas both owners and tenants vote on polls to adopt land value rating.

### DENMARK

We are indebted to the Central Valuation Department in Copenhagen for copies of the Land Value Maps of the towns of Lyngby, Slagelse, Frederikssund and Frederiksværk, these maps belonging to the series now being published (for general inspection) for all the towns of Denmark. Land Value Maps already acknowledged are those for Copenhagen, Roskilde, Gentofte, Hillerød and Kolding.

### INDIA

Our contributor, M. J. S., calls attention to the very useful book, *A History of Village Communities in Western India*, by A. S. Altekar (O.V. Press), and the very friendly review in *The Times Literary Supplement*, 6th September. The reviewer lays stress on points stated in the book which we are glad to see put forward—the need for local authority in assessment and to a great extent in expenditure; liability for just financial support of the State; the denial of property in land even by the community, establishing usufruct and not ownership; whether just payment for the land is a tax or a rent is speculative; the right of the landholder to free possession, exchange, devolution of his holding is upheld so long as a just rent (the State dues) is paid. *The Times'* reviewer concludes: "Mr Altekar rightly condemns any admission by the State of ownership claimed by the gatherer or farmer of taxes on the land. Such admission made by the British in Bengal has impoverished the State without conferring any benefit on the taxpayer." It would be well if these views

were applied also to what British Governments have done in Britain.

## ARGENTINA

### Second National Georgeist Convention

We are glad to have No. 80-81-82 for June-July-August of *Revista del Impuesto Unico* (Defensa 553, Buenos Aires). It gives a full report of the Second National Convention of Argentine Georgeists, held in the Conference Hall of the Faculty of Economic Sciences of the University of Buenos Aires on the 25th, 26th and 27th of May last. We are indebted to M. J. S. for the following digest of the proceedings:—

The three objects of the Convention were to achieve unity of organization; to agree on a statement of principles; and to settle on propaganda methods. Uniting these was homage to Bernardino Rivadavia, first President and greatest Statesman of Argentina.

There were about 40 leading Georgeists from the Capital, and about 20 from all other parts of the country. The first business was a resolution of homage to President Rivadavia, and the decision to place a bronze tablet to his memory in the National Cemetery.

Discussion on the most controversial committee, that on "Doctrine," turned on a proposal that "private" should be used in saying that land should not be "property." This was rejected by 25 votes to 24 in Committee, after it had been agreed on the proposal of Dr Arturo Orgaz of Córdoba that all Georgeists present should vote in the division. A sub-committee, of which Dr Orgaz was President and Reporter, drew up a statement which was unanimously adopted at the final Session, as follows:—

(1) All men have a right, by law of Nature, to the use of the Earth and its elements: in justice neither one nor the other of these should be property. ["Private property" as stated above not being substituted.]

(2) Social existence engenders the value of land, which belongs integrally to the community, constituting its legitimate source of means for upkeep of public services.

(3) The sole rightful object of private property is the product of labour, that is to say, labour properly so-called, and capital—accumulated labour. It should not be levied upon by any fiscal charge. Free trade is consequently in international matters the application of this principle.

(4) Industries of public utility and those which by nature are essentially monopolistic should be socialized.

(5) Political and administrative proceedings tending to fix the amount of the tax; the legal status of land subsequent to the absorption of economic rent; its amount; valuation and allocation of land to individuals; distribution of rent between divers public treasuries; periodicity of rent; the transformation of the machinery of State; and the process of absorption of the rent are questions studied and discussed among Georgeists but which in reference to practical politics have to be contemplated at the opportune moment among those who will have to make Georgeism effective in its double advance, fiscal and social.

The Organization Committee reported that all Georgeist bodies and groups should be dissolved and reformed as "centres" of the C.G.A. (Argentine Georgeist Confederation) with carefully guarded local rights. This has been done: the Argentine Single Tax League, after 14 most honourable and strenuous years, is merged and re-born in the Confederation, which has other "centres" in formation in Buenos Aires, La Plata, Realico, Rosario, Bahia Blanca, Córdoba, Villa Maria, and elsewhere.

The plans of the Propaganda Committee are on well tested lines, with special stress on the invaluable example of the great first President, of whom his contemporaries were not worthy. Final scenes were a Banquet of Companionship where a fine appreciation from the Hon. Charles C. O'C. Hennessy was gratefully received.

A new appropriate name is sought for the *Revista del Impuesto Unico*, which will continue to be directed by our colleague, Sr. Juan B. Bellagamba.

A long and informing letter has been received from our colleague Prof. Villalobos Dominguez, who took a prominent part in the Buenos Aires Conference, especially as supporter of the view that the land should be declared common property. His letter describes the progress of the movement in Argentina and the services rendered by many co-workers. Incidentally he mentions that the Argentine *Revista* is in future to be called the *Tribuna Georgista*.

### TONGA

#### Where the Land Belongs to the People

We are indebted to Mr Bolton Hall for having sent us the following informing passages from the book *Loafing Through the Pacific*, by S. K. Humphrey, published in 1927 by Doubleday, New York.

Under Great Britain's protection the Tongans have the only native kingdom in the Pacific. . . . They do not have even the comic opera's army of two soldiers and a general. There is no army. There is no Tongan Navy, not a fort or a gun. . . . The kingdom of Tonga is odd among the nations in other respects. It has no taxes of any sort . . . no income tax . . . no public debt; instead a surplus of eighty thousand pounds sterling is in the royal treasury.

Whence comes the revenue?

From the world's only complete system of ground rents. There is no freehold in the kingdom. Everybody who occupies land pays rent to the government. Not a foot of land can be bought or sold in the Friendly Islands.

This is the Tongan's country. They know it, they feel it, and they show it in their bearing. Not that they are overbearing, they merely give a distinct impression that they are standing on their own ground. . . . The British Consul exercises a fatherly care over native affairs under the advice of the British High Commissioner in Fiji, who is appointed by the King. Further to assist in this altruistic work the Chief Justice, Auditor-General, Minister of Public Works, and Treasurer are Britishers, as are also the Post and Customs officials. These constitute the British Protectorate. A native Parliament furnishes the political fireworks.

Kolomotua is typical of most Tongan villages. The oval, grass-roofed native houses are scattered about irregularly, but with plenty of ground room . . . the grass trimmed down, and the grounds free from rubbish. Tongan and Samoan villages are as neat as any thriving villages in our own United States.

Every male Tongan in his sixteenth year is allotted about eight acres of cocconut and a little plot in his village. . . . These of course he cannot sell—and he must pay rent, whether he wants the land or not.

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