

T. E. Davies in the "Merthyr Express" on emigration, in the "Swansea Labour News" on idle land, and a letter in Welsh in "Y Darian"; by W. J. Hawkes in the "Edinburgh Evening News" (3), on unemployment and the housing question by J. Haworth (2), A. H. Weller (3) and "No Compensation" in the "Clitheroe Advertiser and Times," on Socialists and the land question; by Joshua Pitts in the "Yorkshire Observer" on Liberals and neglected land reform; by A. W. Metcalfe in the "Methodist Recorder" on land taxation and unemployment; by "Ballyharry" in the Glasgow "Times" on Labour Policy, and in the Glasgow "Citizen" on the Housing Act; and by "Satisfied" in the "Hereford Journal," on Liberal policy.

Among newspaper articles there should be also mentioned the published reviews of Col. Wedgwood's "Essays and Adventures of a Labour M.P." (George Allen & Unwin) and of Dr. J. Dundas White's "Land Value Policy" (the United Committee). The "Express and Star" had an excellent article on Col. Wedgwood's book and devoted much space to his exposition of Land Value Taxation. The latest reviews of Dr. White's book include those in the "Economist," the "Midland Counties Express," the "Architect," the "Gloucester Journal," the "Wolverhampton Chronicle," the "Southampton Times" and the "Letchworth Citizen." The three last-named papers offer the book a specially favourable welcome and advertise it effectively with quotations and a general summary of its argument.

NEW ZEALAND

The first annual meeting of the New Zealand Land Values League since it became an incorporated body was held at the Trades Hall, Wellington, on 14th July, when there was a good attendance of members, Mr. P. J. O'Regan presiding.

In the course of a brief address reviewing the position in New Zealand, Mr. O'Regan said (Wellington EVENING POST report) that rating on unimproved values was making steady progress, and to-day more than half the boroughs of New Zealand had adopted the system, and that of all the local governing bodies—counties, boroughs, road boards, etc.—36 per cent., had now exempted improvements. The revenue derived by local bodies from rates now amounted to £4,000,000 annually, and it was increasing, whence it was apparent that to derive all the rates from the unimproved value of land was a long step in the direction of the fundamental reform they had in view. Nevertheless, heresy was rampant in connection with local taxation, and hence we had petrol taxes, tyre taxes, and even such an antique barbarism as toll-gates was not unknown.

The present Government was doing well the work of the interests behind it. First, the tariff had been "revised" to produce a redundant revenue from the masses of the people, and although Mr. Massey had repeatedly declared that he was going to reduce taxation this session, everybody well knew that what he meant was to utilize the surplus of Customs revenue to reduce direct taxation; in other words, a handful of rich men were to be relieved still further at the expense of the public. This was a direct challenge to the average citizen to defend his rights, and no men knew better how to take up the challenge than the disciples of Henry George.

The following officers were elected for the year: President, Hon. George Fowlds; vice-president, Mr. P. J. O'Regan; secretary and treasurer, Mr. R. D. Smith; and an executive committee of five was appointed.

THE LAND VALUATION AND LOCAL TAXATION

The latest "STATISTICS OF LOCAL GOVERNMENT" (for 1922-23) show that the aggregate assessed "rateable value" of the land of the whole Dominion, apart from improvements, was £311,162,460 as at 1st April, 1923. The aggregate assessed "rateable value" of the land with the improvements thereon was £519,352,650.

These assessments are selling value and by "rateable value" is meant the value of those properties only which are subject to local taxation. The above figures exclude unoccupied Crown lands, sites of churches and schools, and other lands exempt from local taxation.

The population of New Zealand as at 1st April, 1923, was 1,323,140 including Maoris and the aggregate land value works out at the equivalent of £235 per head of population.

The "gross values" of New Zealand, including lands exempted from local taxation, were £330,791,000 for land value and £553,403,790 for land with improvements.

No general periodic valuation is made in New Zealand but portions of the country are re-valued from time to time. Most of the counties, boroughs and town districts have been revalued since 1918; but there is still a number, particularly of small towns and districts, whose latest valuation dates back as far as 1914 and before.

During the year 1923-24, local taxation of land values was adopted in one borough, three counties and three town districts. The system is now in operation in 68 of the 118 boroughs, 49 of the 129 counties and 32 of the 74 town districts.

CANADA

LAND VALUE TAXATION IN WINNIPEG

Mr. James G. Hay, the Assessment Commissioner of the City of Winnipeg, writes:—

I beg to acknowledge receipt of your communication of 6th August enclosing copy of the Official Report of the 1923 International Conference on the Taxation of Land Values, and thank you for same.

As an administrative officer I am very pleased to have had the opportunity of reading Dr. J. J. Pikler's address as to Land Value Policy in Hungary with special regard to how the policy was placed into practical operation by his system in Budapest. His plan of central point and relative values is the same as in operation here, with the exception that we have a unit value rate basis instead of the square foot as mentioned by him.

Land in this city is assessed at 100 per cent. value, and one-third of improvements is exempted. It may interest you to know that the levy for the water supply (Greater Winnipeg Water District) is on land value only.

BOOKS RECEIVED

Economic Science and the Common Welfare.

Two Essays on the Taxation of Unearned Incomes.

By Professor HARRY GUNNISON BROWN, Missouri. Lucas Bros., successors to the Missouri Book Company, Columbia, U.S.A.

Statistical Year Book, Denmark 1924.

The Report of the National Tax Relief Convention. Manufacturers and Merchants Federal Tax League, 1346, Altgeld Street, Chicago, Ill. \$2. Containing address delivered and many instructive papers on the Taxation of Land Values.

The Principles of Real Estate Appraising.

By JOHN A. ZANGERLE. The Stanley McMichael Publishing Organization, Cleveland, Ohio.