

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-as-they-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 £3,120,750, 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 £3,426,300 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 £3,426,300 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,

elected by the will of the people. The officials were also appointed as representatives of the people. The Chinese classics say, "Heaven hears as my people hear," "The people are the foundations of the State," "If the foundation is firm the country is settled." Mencius also says, "The appointed rulers ruled so that food stuffs were as free as fire or water. There was absolute free trade, and no customs." He tells us that the customs barrier were to keep out thieves, while in his time they had become thieves.

The tax of the farming districts was a scutage or statute labor tax, the farmer cultivating a portion of government land, the produce being the tax. Their own land was exempt from taxes. In the towns there was a site tax, and no property tax or tax on buildings.

Thus we can easily appeal to the ancient order of things to prove our benefactions. I have prepared several tracts on these lines. Viceroy Liu Kiouwo accepted a memorial from me before he died, and appointed a commissioner to look into the matter. The commissioner approved, and at his request I again memorialized the Viceroy just before his death. A certain able Chinese prefect is a very good friend of mine. He is not a grafter, but an official who loves his people, and seeks to benefit them. He believes that pauperism and crime are due to people being divorced from the soil, and he desires to put the idle and the criminal on the waste land. He has requested me to help him introduce Western methods of agriculture so as to increase the product of the soil. I have taught him the rudiments of chemistry, and translated for him Bailey's Principles of Agriculture. During my furlough I have spent two summers studying agriculture, so as to be able to help along this good and philanthropic enterprise. He has within his jurisdiction between one and two million people. He most resembles Tom Johnson of all the officials I have met in China. His efforts are like those of Rev. H. Cooley, of Cleveland.

Several of the leading missionaries of China are Single Taxers and in the great summer resort of central China there is a tax of 2% on land values which has resulted in abating land speculation. Your readers know of the 6% on land values in the German colony of Kiaochow, which absolutely prevents such speculation.

W. E. MACKLIN.

A number of book reviews and many interesting communications are crowded out of this issue.

Dr. Edward D. Burleigh of Philadelphia, has a letter nearly a column in length in the Mobile Ala. *Daily Item* showing the progress of the Single Tax.

COMMUNICATIONS.

DEATH OF PHILIP CULLMAN, JR.

Editor *Single Tax Review* :

I am sorry at this time to chronicle the death of Philip Cullman, Jr., who contributed much to the propaganda of the Single Tax by his writings. He had been a member of the club for five years, and was associated in the manufacturing business with his brother. He was but 32 years of age at the time of his death, which resulted from internal troubles after a few days' illness on the 10th of Sept.

For some time past the club was contemplating opening our regular hall meetings, but no concerted action upon this has as yet taken place. An effort is being made to hold open air meetings, but the workers are few in comparison to what there were a few years ago.

Chicago, Ill.

G. J. FOYER.

FROM MAINE'S STATE SUPERINTENDENT OF SCHOOLS.

Editor *Single Tax Review* :

I believe the principles of our faith are gradually making their way into the minds and hearts of the people, and being by nature an optimist, I have faith to believe that in time they will prevail. Optimism should not cause us to close our eyes to the terrible conditions prevailing about us, nor lull us to sleep with the thought that whatever is right, and should therefore be allowed to continue. I believe that true optimism should give us faith to work zealously for the accomplishment of the things we deem necessary, and encourage us with the belief that if we do our part faithfully and well, we can make the world somewhat better for our living in it.

I read THE SINGLE TAX REVIEW with great interest, and thank you most cordially for the good work you are doing.

E. P. WENTWORTH.

Portland, Me.

FOR AN ENROLLMENT.

Editor *Single Tax Review* :

Although I have not taken any active part in pushing the Single Tax for some time, as I am getting old, and not able to do much; nevertheless am very anxious to see progress making.

Now it is my opinion that there are a great many more voters in favor of the Single Tax than we are aware of. If we could contrive some plan for getting an approximate count of noses of those who favor the Single Tax, I think it would be a revelation.

My suggestion is that the next conference formulate a plan for getting such an enu-