

	Site Value	Imp.	Value.
No. 1	worth \$4,000	\$6,000	\$10,000
No. 2	" 5,000	5,000	10,000
No. 3	" 10,000	—	10,000

Rate \$2.00 per \$100.

Say \$600. has to be raised. Each would pay \$200.00.

Now let the Single Tax be introduced. \$600. still to be raised. Land values only to be considered.

		Tax allowed for Imp.	Site Value
No. 1	\$4,000	\$120.	
Plus	\$2,000		
	<u>\$6,000</u>	—	\$6,000
No. 2	5,000	\$100.	
Plus	1,667		\$6,667
	<u>6,667</u>		
			<u>\$10,000</u>
No. 3			\$22,667

In order to raise the same amount of money \$600, the rate would have to be increased to \$2.65 per \$100, with the result that

No. 1	would pay \$159.00, a reduction of \$41.00
No. 2	" " 176.67 " " 23.33
No. 3	" " 264.33 an increase of 64.33
	<u>\$600.00</u>

Whatever allowance is made in the tax on improvements on No. 1 and 2 must be capitalized on a 6% basis, the usual return on this form of investment and added to the land value; otherwise, the reduction would act the same as a gift of \$2,000 at 6% to No. 1 and \$1,667 to No. 2 at 6% because the rent is more effected by reducing the tax. Rent always being at top notch, and rent and taxes are one and the same thing, taxes in the last analysis come out of rent.

Notice that land values for assessment purposes have increased from \$19,000 to \$22,667 and that the tax on the undeveloped land has increased over 30%. The undeveloped land holder would have to hustle surely. He couldn't have any kick coming because taxes are being constantly raised even today. He bought

his land subject to such a possibility; besides he is supposed to get \$264.33 worth of service from government and service is what taxes are supposed to be paid for.—  
J. SALMON, Baltimore, Md.

#### DO WE MAKE OUR MEANING CLEAR?

##### EDITOR SINGLE TAX REVIEW:

Part of a store window I use as a bulletin board. I paste thereon clippings from the SINGLE TAX REVIEW, Fairhope Courier, Johnstown Democrat, the Public, etc. I exclude everything except Single Tax stuff. I never use even Single Tax matter if it has the word socialism in it. So far as I know the word socialism has never appeared in the window. Thousands of people have read what I have posted. As a direct result of these bulletins people generally in this vicinity call me a socialist.

If I had displayed woman's suffrage matter they would have called me an advocate of women's suffrage. If I had posted prohibition literature they would have called me a prohibitionist; in neither of the latter two cases would they have called me a socialist; but when I post Single Tax literature they conclude that I am a socialist. Does not this fact prove that our literature gives an absolutely contrary impression to what we intend it to give?

Like the socialists, we emphasize our common or equal rights: True, we state what are our equal rights, while the socialists do not but rather confuse them with private rights.

The public, however, sees no distinction. If we would turn face about and emphasize that private property is sacred, we would say by that that public property is sacred and would at one stroke distinguish between Single Tax and socialism. My property, the product of my toil, a part of my life time, of my brains and hands, is to me more sacred than even our equal inheritance. To take part of my property and devote it to public uses is truly to take part of my very life. It is wrong, it is the very essence of injustice. If we would preach that life is sacred and that as a consequence private property is sacred, we would appeal to the

inborn justice of every man whereas the socialistic doctrine, which is confused with ours, violates that principle. Ours is the only philosophy that makes a true distinction between public and private property, but we so over emphasize the former that we are classed with those who make no distinction at all.—H. W. NOREN, Pittsburg, Pa.

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#### A NOTABLE PERIODICAL.

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The *International Journal of Ethics* in its "enlarged field and new direction" is a quarterly magazine of high class, the managing editor of which is James H. Tufts of the University of Chicago. Associated with him is an editorial committee of distinguished scholars among whom are Felix Adler, of New York, Stanley Coit, Sydney Waterloo of London, John Dewey and others.

The first number for 1915 has a notable table of contents. The honor place is occupied by Hon. Bertrand Russell, of Cambridge, with "The Ethics of War." Following this are International Morality, by Arthur Ponsonby, M. P., The Changing Conditions of Property by H. A. Overstreet, Law and the Sciences by Prof. Kocourek, Why should Law and Philosophy Get Together, by J. H. Tufts, Social Immorality by James E. Bodin, The Difficulties of Democracy, by Joseph Dana Miller, Nietzsche's Moral Aim, by W. M. Salter.

It is gratifying to know that there is a reading public in the United States large enough to sustain a periodical of this high class, for it has been published continuously for twenty-four years. The subscription price is \$2.50 a year, and single copies are 65 cents. Its editor James H. Tufts should be addressed at the University of Chicago.

The article by Mr. Miller indicates what are the ever present stumbling blocks of democracy, endeavors to make clear the grounds of his dissent from the too enthusiastic friends of the Initiative and Referendum and points out in conclusion the necessary economic basis for any real democracy.

#### TAXATION OF LAND VALUES IN SOUTH AUSTRALIA.

(First Paper).

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#### THE COLONIZATION COMMISSIONERS' REPORT

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(For the Review).

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Although South Australia was first discovered in 1627, the aspect of the newly discovered land was not of a kind to encourage further investigation. The newly found country extended along the greater part of the coast line which forms the Great Australian Bight. It is not surprising, therefore, that that portion of Australia was not again visited for nearly 200 years. It was not until the discoveries which Captain Sturt had made in the course of his remarkable voyage down and up the river Murray had created a stir when the news of his daring adventure reached England, that any attempt was made for founding and settling this State. Captain Barker had also made known the fact that he had discovered an enormous fertile country, and this caused the eyes of many in England to be turned towards the new land in the hope of bettering their social conditions, which in those days were gloomy indeed. In 1831, a number of gentlemen formed themselves into a committee for the purpose of founding a colony. Negotiations were opened with the government of the day, but the efforts to secure a charter for the new colony were unsuccessful. In 1834 another committee was formed, having in view objects similar to its predecessor. It was called the "South Australia Association." It consisted at first of 29 gentlemen, all of whom occupied leading positions in England, and of whom 18 were members of Parliament.

As a result of the strenuous efforts put forth by that committee, a Bill for the colonization of South Australia was passed through the House of Commons and on the last day of the session of 1834 it received the Royal assent.

The Act of 4 and 5, William IV., cap.