

This resolution was also unanimously adopted. Mr. James Hamilton, of the South Argyle Liberal Association, said:

"I have been delighted and cheered by the fact that after some of us have worked for twenty years for land restoration, so many of you are taking it up. I am getting old, but my sympathies are as strong with the movement as they were when Henry George was here."

A resolution urging that the measure of land value taxation should be made applicable to all parts of the country, both urban and rural; another, that a separate valuation should be made of land apart from improvements, and a third that the secretaries of the conference be instructed to forward copies of these resolutions to the Prime Minister and to Sir Henry Campbell Bannerman, were unanimously approved.

Perhaps the REVIEW readers will be most interested in the portion of the speech of Edward McHugh, which we quote. Many Single Taxers in New York learned to know him during his visit here some eight years ago, and to appreciate the value of his services to the cause. Mr. McHugh said:

"The question of the taxation of land values has taken hold in Liverpool; so much that the City Council, which is overwhelmingly Conservative, has again and again endorsed the principle. Let me give you some facts bearing on the question we are here to discuss. 88 per cent. of the people of Scotland are huddled together on one per cent. of the land, because of landlordism. In England 75 of the great towns have 14½ millions of people. There are over 1100 municipal areas—urban areas, as they are called—in which there are ten millions of people. But just think of it. In the 75 great towns you have 45 per cent. of the entire population of England and Wales living upon 1½ per cent. of the land. Liverpool stands on 15,000 acres, and there is more than one quarter of the city area, which is building land, withheld from use. It is only necessary to state that fact to be fully aware of the co-relative fact that house rents are enormously high. I submit that if we can get this taxation of land values there need be no land lying idle. You can then lower house rents and raise wages. Abolish land monopoly and wages will be based not upon the competition which fixes it now, but upon what labour can produce. We want the whole of what each man produces for his private property. Any man that is satisfied with less is a coward; any man who wants more is a rogue." (Applause and laughter.)

William R. Lester of Glasgow said: "The proposal to tax land values is a method of increasing the demand for labor, and making the wages of labor equal to the product of labor."

Altogether the Conference was one of the most successful gatherings of the friends of the cause which has been known in Scot-

land. It evidences how greatly the cause has grown, and how near our British brothers are to their first victories.

The public meeting in Synod Hall in the evening "was the best we have had since Henry George was here," writes John Paul in a letter to the REVIEW. An audience of about 2,000 thoroughly in sympathy with the speakers filled the hall. Mr. George M'Crae, M. P. occupied the chair, and M. C. P. Trevelyan made the principal speech.

NEW ZEALAND.

GREAT PROGRESS IN NEW ZEALAND—SEVENTY ONE LOCAL BODIES WHICH RATE LAND VALUES EXCLUSIVELY—MOVEMENT FOR A "FAIRHOPE" COLONY IN NEW ZEALAND.

The New Zealand Land Commission which was appointed by the government to inquire into the land laws of this colony, and to make recommendations has been taking evidence in different parts of the colony for several weeks past. It is quite impossible to say what the report of the Commission will be, but a good deal of evidence has been given to show that land values should be collected for the benefit of the whole community and not certain individuals who may be the owners. The conservative party has endeavored to mislead the people by pretending that the whole land question is one of Freehold tenure versus Leasehold tenure. The land reformers point out that it does not matter what the tenure is so long as the right of the Government to collect the value of land from the occupiers or owners is recognized and exercised. The Freehold tenure is as good as any other, provided it is a Freehold in the true sense, and of course subject to taxation. The Government is evading the land question by referring the whole matter to the Land Commission. The Rating on Unimproved Values Act has been adopted by several local bodies recently. About twelve polls have been taken within the last six months. Most of these have been successful, but in a few districts the proposal has been defeated. This, however, is not to be wondered at considering the strenuous efforts that are made by certain interested persons to resist the reform. No district having once adopted Rating on Unimproved Values has ever returned to the old system, although they have the power to do so by a bare majority of the votes of the rate payers. Several districts which rejected the proposal when it was first brought before them, have adopted it when it was brought before them a second time, which is evidence that the reform is making progress. The following list of districts which have adopted the Rating on Unimproved Values during the last six months may be of interest to our American friends:

Campbelltown, a Borough, carried the reform by 101 to 86.

Avenal, a Borough, carried the reform by a majority of 5 to 1.

Petone, a Borough, carried the reform by 811 to 112.

Dunedin South, a Borough, carried the reform by 847 to 117.

North East Valley, (Dunedin,) a Road Board carried the reform by 202 to 172.

Hobson County, a large county north of Auckland, carried the reform by 221 to 197.

(Note. The exact figures for Avenal are not given, but the proportion is 5 to 1.)

This brings the total number of local bodies which levy rates on land values exclusively up to 71. The total number of local governing bodies in the colony is 198. Other polls on this question will be held shortly. Considerable interest is being taken here in the Fairhope experiment, and it is rumoured that a similar settlement is to be started in New Zealand. Land suitable for the purpose situated within 20 miles from one of our largest cities could be bought for about 4 or 5 pounds, (\$20 to \$25) per acre, and if a number of families settled near together, a small township would soon be formed. One important advantage of having such a settlement in New Zealand would be that it could be established in a district where Rating Unimproved Values is in operation. Under these conditions all improvements would be exempt from taxation. I received a letter last week from a Single Tax man living at a distance of over 900 miles from Auckland, who stated that he was willing to be one of a party to form a Single Tax settlement in the North, and hoped that the proposal would be carried out.

The Auckland *Liberator* continues to be published and circulated. This paper is printed by the Single Tax League, and all surplus copies are distributed from door to door. The daily newspapers of Auckland are all unanimous in condemning the Single Tax as a scheme to rob the poor man of his allotment and let the rich bank manager and wealthy merchant off scott free. The poor working men, however, are not guided altogether by the newspapers, and are doing a little thinking for themselves. In New Plymouth a number of open air meetings have been held, and the land reformers have made considerable progress there during the past few months. New Plymouth is the centre of a large dairying district, and there is quite a slump there at the present time, in spite of the fact that butter is bringing about double the price it was a few years ago. The value of the farming land has risen from 200 to 500 per cent., which is the reason for the depression this district is suffering from. All material progress adds further proof to the soundness of Mr. George's conclusions. The improvements in farming methods and in cold storage of produce have had the effect of raising the price of land and of nothing

else. Natural laws will operate whether people choose to recognize them or not, and so long as the majority of the people refuse to recognize the justice of taking land values for public purposes so long will idlers live on the workers and workers be ground down with poverty and lack of employment.

GEORGE STEVENSON.

Auckland, New Zealand.

GERMANY.

GERMAN MUNICIPALITIES STEADILY APPROACHING THE TAXATION OF LAND VALUES—INFLUENCE OF ADOLPH DAMASCHKE—EXPERIMENT IN PUBLIC OWNERSHIP OF GAS WORKS IN FRANKENSTEIN, UPPER SILESIA.

There have been no sensational developments in the movement in Germany during the last half-year such as marked the preceding six months; the passing of a law for the taxing of the "unearned increment" in Frankfort-am-Main instance. But there has been steady progress all along the line, particularly a gathering together of the forces of reform, and a more concerted open action on questions of the day. The Land Reform League has taken an open stand on the Colonial question, which through the continued slaughter and cost of the campaign in South West Africa, is coming to be a matter which the German Government must settle soon, if a general uprising of discontent is to be avoided. The Land Reform League has been exposing the practices of the various land companies to whom a short-sighted home government has given privileges that make for the swelling of the revenues of these companies, but that do not make for a healthy settling of the districts concerned. So eminent an authority on colonial matters as Admiral Boeters does not hesitate to say, in official utterance, that the manner in which the land companies have robbed the natives of their land, their only means of livelihood, has been, in very large part, an active cause of the present disastrous and costly war. The statements showing how the land thus robbed from the natives is sold or rented at an exorbitant price to German settlers, is very instructive as an object lesson on speculative methods of opening up a new country.

Another matter in which the Land Reform League has been concerning itself actively for some time is the question of mortgages and mortgage speculation. The increasing crushing debt on agricultural land throughout Germany, and the unhealthy economic conditions consequent thereto, have for some time been an object of anxiety to the government. The Land Reform League has lost no opportunity to