

The bill to be introduced is as follows :

SECTION 1. The electors of any town or city, qualified to vote on a proposition to impose a tax, when legally assembled, may vote to exempt from taxation for a period of not less than ten years, all personal estate and improvements. Any town or city which shall exempt said classes of property from taxation may assess its ratable property, the land, in excess of one per centum of its ratable value: *Provided*, however, that no vote shall be taken thereon in any city, unless a number of the qualified electors equal to ten per cent. of the vote cast for aldermen at the election next preceding, shall petition the city clerk therefor at least twenty days prior to a city election.

SECTION 2. Property so exempted under the preceding section shall be placed upon the list made by the assessors of taxes in separate column from the ratable estate, and shall not, during such period of exemption, be liable to taxation.

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### News—Foreign.

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#### TORONTO.

The Fifteenth Annual Report of the Single Tax Association of Toronto has appeared, printed in neat pamphlet form. The affairs of the league are flourishing. After briefly reviewing the progress of the movement in other parts of the world, the Report says:

"In Ontario the advance has not as yet taken tangible form, yet there is abundant evidence everywhere that the principle is taking hold of the public mind. The increasing demand for the taxation of monopolies, in the shape of public services, is based upon the fact that these services are becoming more and more remunerative to the companies operating them, and to the knowledge that the increase is due to increased franchise value. Many are awake to the fact that franchise value is land value, and that profits arising from the exclusive possession of highways, are simply rent which ought to be applied to the needs of the people and not to the enrichment of corporations.

"From these facts, and considering that it is but twenty years since the idea was set going by Mr. George, we are warranted in saying that its growth has been phenomenally rapid. While it is true that 'the laborers are few,' the seed is possessed of an indestructible vitality, and is slowly but surely taking root in the heart and conscience of the people."

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#### SCOTLAND.

Preparations continue for making the bazaar to be held in Glasgow next March, a success. The bazaar will be held under the auspices of the Scottish Single Tax League, for the purpose of promoting the taxation of land values. Among the patrons are many notables and nearly a score of members of

Parliament. Articles to be drawn as prizes have been donated, among which are a grand piano, a phonograph, a sewing machine, a bedroom suite, and other articles of lesser value. John Paul is secretary, and C. B. Waddell is treasurer. Mrs. William D. Hamilton is head of the Ladies' Committee. The circular setting forth the objects and aims of the exhibition, with other information, is now ready, and will be mailed on application to John Paul, 13 Dundas street, Glasgow, Scotland.

Preparations are being made to widen the influence of the *Glasgow Single Tax*, by making it the official organ of the Land Reform League of Great Britain, and doubling its circulation by issuing a London edition. It has done and is doing a great work—work worthy of our enthusiastic, energetic, and enlightened Scotch co-workers.

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#### FRANCE.

The London *Economist* (than which there is no higher authority) has this endorsement of the recent municipal advance in the direction of the single tax in Paris:

"One of the ten new municipal taxes established in Paris this year to meet the deficit caused by the suppression of the *octroi* (municipal tariff) charges on wine, beer, and cider brought into the city, and which produced 40,000,000 francs (£1,600,000), was one of one-half per cent. on the capital value of vacant ground, gardens, and parks belonging to private individuals, the receipts from which are estimated at 4,500,000 francs (£180,000). Measures are now being taken for the first application of this tax, and an assessment has been made of the value of each property on which the tax will be claimed. Copies are deposited in the *mairie* of each *arrondissement* of the city, in order that proprietors may appeal against their assessment if they consider that they are overcharged. A Paris journal states that the greater part of the tax will fall on the owners of mansions with grounds in the rich quarters of the city. Several in the eighth *arrondissement*, which comprises the Faubourg St. Honore, in which there are houses with gardens running back to the Champs Elysees, like the British Embassy, will be taxed to the amount of 10,000 francs (£400) or 15,000 francs (£600) a year; another property in the neighborhood, which is valued at 18,000,000 francs (£720,000), would pay 90,000 francs (£3,600)."

When it is remembered that in round numbers a franc is twenty cents of our money, and a pound is five dollars, some idea of the burden of this tax on the selling or capital value of land, which is the capitalized rent, may be obtained. One-half of one per cent. is certainly not a heavy burden, yet the cable has within the week announced that some of the largest of the vacant landholders in Paris have declared that they will let their land go rather than pay the tax.

What will be the result? That to that extent land will be cheaper in Paris; the people of the French capital have *octroi* taxes abolished, and the burden placed upon landowners, and to some extent land is cheapened there.

It was thought at first that this decision would affect only what was known as building land; but Paris was startled when it realized that all land not built upon was affected. M. de Frankueville, president of the Academy, and proprietor of the perfectly exquisite park, "La Murette," was notified that he would have to pay 80,000 francs taxation for it. He at once ordered the park to be sold out in lots, as he could not pay £3,000 a year for such a luxury.

#### AUSTRALIA.

SYDNEY.—The annual meeting of the Darlington Single Tax League was held in November, at Redfern. The president, Mr. P. J. Firth, was in the chair, and there was a good attendance of members and friends. The annual report showed a rapidly increasing membership. Over 200 meetings had been held during the year, at which 47,000 leaflets had been distributed. The treasurer's statement showed a substantial credit balance.

The chairman, in the course of his presidential address, gave some interesting facts, showing the progress of the single tax movement throughout the world. For instance, Tom L. Johnson, single tax millionaire, had been elected Mayor of Cleveland, U. S. A., by a large majority, which was the more significant when we remember that Cleveland is a hotbed of protection.

Again, Paris had abolished many of her *octroi* duties, and substituted a tax of 1½*d.* in £ on capital value of land, which tax had already broken up several of the great estates, among others that of the president of the Academy. Also, the Senate of Colorado recently appointed a commission to report on the "Australasian System of Land Value Taxation." This commission sent Senator Bucklin to New Zealand to investigate, presented a report endorsing the Australasian system, and as a result, an amendment of the Constitution of Colorado, permitting local bodies to tax land values, had been passed by the requisite two-thirds majority in both Houses, and now only needed ratification by a referendum of the people (to be taken in November, 1902).

Finally, the Sydney Chamber of Manufactures, at its last meeting, unanimously passed a motion, urging the government to proceed with the new municipalities bill, in order that municipalities might be permitted to tax land values (or improvements). After the chairman's speech, a programme of songs and recitations was presented, in which Mrs. Scott, Miss McNaught, Mr. Hinds, and Mr. Peter McNaught took part, Miss Parsons presiding at the piano.

The office bearers for next year were then elected: President, P. J. Firth, Esq.; Sec-

retary, J. T. Fischer, Esq.; Treasurer, Miss Firth; Leaflet Distributor, C. Marshall, Esq.; Leaflet Compilers, A. M. Gray, W. H. Waldon, and J. R. Firth.

The following is from the Sydney *News Letter*, and tells of a remarkable advocate of the great principles of liberty, whose name will be new to many of us:

"Hugh Mahon, M. H. R. (W. A.), nearly got into trouble the other night when, after Reid's vote of censure was decided, he remarked: 'Another vote and there would have been forty thieves.' With truth he might have added: 'At any rate there are thirty-nine articles!' Mahon is a journalist of considerable ability, and the writer has pleasant memories of him when he edited the Goulburn *Argus* fifteen years ago. Subdued looking, well built, and with a good face, Hugh Mahon is a man with a history. He was private secretary years ago to Charles Stewart Parnell, was up to his eyes in Irish plots, and it is said, suffered at least one term of imprisonment for his association with the plan of campaign movement. Then he came to the colonies, bringing with him the first copies of Henry George's principal work—for Mahon is a single taxer and freetrader of freetraders, as should be every Irishman who knows the history of his country. He gravitated in 1886 to Goulburn, later on did gallery work for the *Daily Telegraph*, ran the *Gosford Times*, and eventually took Horace Greeley's advice and 'went west.' Given a lease of good health,—he has not been treated too well in this direction of late years,—Mahon is bound to be a prominent figure in Federal politics, and the strength which he adds to the free trade forces in the House of Representatives is valuable indeed."

#### NEW ZEALAND.

One of the greatest victories in the direction of tax reform was won at Wellington City, the capital of New Zealand, on Thursday, November 14th, on which date rating on unimproved land values was carried by 1261 votes to 591. In 44 districts of New Zealand all rates are levied upon the unimproved value of land. In Wellington City it will require a rate of over 3*d.* in the £ on the capital value of the land to yield sufficient revenue to run the municipality. This amounts in addition to the national tax of 1*d.* in the £ totals 4*d.*, which equals ½ of the single tax. In some of the smaller districts the rate which is levied on the land values is much lower. At Marathon it is only 1*d.*, and that amount yields abundant revenue to the Road Board. Single taxers here are looking to see the general adoption of the reform in New Zealand before long.

The following is an extract from a private letter recently received from a prominent merchant of Auckland, New Zealand:

"Probably never in the history of the

world has labor been so surrounded with artificial laws, and, in my judgment, the prosperity of the country has come, not from this artificial legislation, but from the measure of land value taxation which has been adopted both for national and municipal purposes, coupled with fairly good prices for our principal articles of export in the British markets. How long our prosperity will continue without a further increase of the land tax, is a matter for speculation, but the leaders of the labor party are now compelled to admit that labor legislation is not a permanent cure for hard social conditions. All it can do is to bring the worst employers into line with the best.

"Our local option law for the levying of municipal taxation on land values only is being gradually adopted all over the country, the latest success being in Wellington, the capital city of the colony. This was the first of the larger cities to adopt the system, and will inevitably compel its adoption in the other large cities. This is also having an undoubted effect in stimulating industry throughout the colony, and probably within the next few years it will be the only method in vogue of raising municipal or local taxation."

#### CHINA.

*Special Correspondence, W. E. Macklin.*—I am translating Patrick Edward Dove's *Theory of Human Progression* into Chinese, and find it broader than Herbert Spencer's *Social Statics*, which I translated and published.

I have made an epitomized translation of Motley's *Rise of the Dutch Republic*, to give the Chinese a starter on the road to liberty. Also a *Life of Jefferson* and one of Lord Bacon, and the modern objective method as contrasted with the ancient and heathen subjective method. Mr. Pohlman, in his article

in the Summer number of the REVIEW, is wrong about the origin of the single tax in Kiaochou. A friend of mine who read *Progress and Poverty* at my place suggested it to Governor Schrameur and Admiral von Dieckrichs, so it was started locally. Kiaochou is not the only place in China where the single tax is applied. We have a health resort in the hills a few miles from Kuthang, which is on the Yangtse. These hills are 4000 to 5000 feet high, and the resort is quite flourishing. There are now over 100 houses, ranging in value from \$800 to \$10,000. In establishing a constitution a very rich Scotchman, a charity giver, like Mr. Carnegie, led. It was evidently modelled after George III.'s methods. I very strongly opposed it, and suggested equal voting power, but was hooted down. Kings of society have great power, and many pay court and toady. Several of my single tax missionary friends and myself got up political meetings next year, broke up the property vote, and applied the "one man, one vote" system. We had, in the old regulation, to pay \$10 a lot, and \$24 house tax. We then adopted a \$20 lot tax, and \$14 house tax. This is equal to 2 per cent. on the land values. Lots have come down from \$1,200 to \$500 and \$600 as a result, and many vacant lot holders have sold out. It is now understood that it does not pay to hold vacant lots at 2 per cent. tax. A Captain Flagg, on one of the river steamers, told a friend of mine that I had hurt the place by the heavy tax on lots, and that he had sold out, as he would not pay such taxes. My friend told him that that was the purpose of the tax. Our Shanghai evening paper publishes all I can write on single tax. Two hundred or more landlords rule Shanghai, keep rents up to 25 per cent. and 50 per cent., and make the tenants pay 10 per cent. and 12 per cent. taxes in their rents and houses.

There is no more landlord-cursed city than Shanghai in the world, but the heaven is working.



## Massachusetts Single Tax League Banquet to College Professors and Political Economists

AT HOTEL BRUNSWICK, BOYLESTON STREET,  
BOSTON, ON FRIDAY EVENING, JANUARY  
10, 1902.

The following letter was addressed to each member of the American Economic Association and to a number of college presidents and professors:

"The public discussion in which the Massachusetts Single Tax League is from time to time engaged is often greatly hindered by the necessity of stopping to defend or explain what are recognized by nearly all schools as fundamental principles of political econ-

omy, but which people in general are apt to regard as part and parcel of a new-fangled theory, thus preventing the desired concentration of attention upon the specific tenets, to which criticism is invited.

"In the promotion of a better public understanding, and with their immediate practical bearings alone in view, it would be of great advantage if those settled principles could be named, so that the discussion may be narrowed to the debatable propositions, which differentiate the single tax from other systems, past, present, or proposed.

"Enclosed are a few definitions and state-