

faction are steadily growing that the official utterances are still chiefly confined to attacking Mr. Chamberlain and not to constructive reform."

The Tyneside manifesto presenting the alternative of the Chamberlain fiscal policy is as good a Single Tax pamphlet as has been issued in Great Britain and is given prominent place in the *Manchester Guardian*:

"To-day the land tax is still levied on the values of 1692, and, instead of one twenty-fifth part of our national revenue, it yields only £750,000 out of £140,000,000, or one 188th. If levied on present values the land tax would realize £40,000,000, the land values of the United Kingdom being estimated by the 'Financial Reform Almanack' at £200,000,000 per annum. Under this land tax, therefore, the landlords pay every year 39¼ millions sterling less than they ought to pay, and as a necessary consequence the labor and capital of the country are forced to pay under other taxes 39¼ millions every year more than they ought to pay

"If there is to be a fiscal inquiry this 'land tax fraud' which has lasted for upwards of two centuries must be inquired into—must be put right. And we must also put right the frauds of later date, the doles given to the landlords and the parsons by the present Government of landlords.

"By these means we should obtain a revenue of £48,000,000 a year, with which we might (1) introduce payment of members and of election expenses, £1,000,000; (2) abolish the breakfast duties, £6,750,000; (3) establish old-age pensions, £25,000,000; (4) repeal the coal tax and the sugar tax and take 1d. off the income tax, £9,500,000; present yield of land tax, £750,000; total, £43,000,000."

In the United Kingdom at present some 12,000,000 acres of good cultivable land, capable of supporting a family to every five or ten acres, are held idle for deer forests, game preserves, &c., while millions of acres more are only half used, "labour-starved." Were the land tax of 4s. in the pound levied on the full yearly value of all land, whether in use or not, these 12,000,000 acres would soon be put to use. This means that 1,200,000 families, or 6,000,000 men, women and children would be drafted from the slums and the mining districts into the country. There would be 1,200,000 families fewer competing for wages in the towns and the mining districts, therefore higher wages; 1,200,000 families fewer competing for house room, therefore more house room for those left behind and lower house rents. . . .

These 1,200,000 families on the now derelict 12,000,000 acres would afford a home market of upwards of £62,000,000 per annum for all the products of mine and factory, while the great increase in the amount of home-grown food would immensely strengthen the position of the Empire.

The existing system of local taxation is most absurd and suicidal. . . . The fines levied on houses, shops, warehouses, fac-

ories, and machinery amount to from £40,000,000 to £50,000,000 a year. But the dog-in-the-manger monopolist who holds land idle, and thereby holds labour and capital idle and seriously hampers our trade and industry, pays not a penny in rates. . .

"Not less Free Trade, but more!" must be our battle-cry. We must free not exchange only but production also from tax burdens and from monopoly. To free production we must free the land."

The London County Council on November 22 recommended:

"That the Council reaffirms its opinion in favour of the direct rating of site values; and that it be referred to the Parliamentary Committee to approach the members of Parliament representing London constituencies with a view to their balloting for a place next session for a Bill on the subject of the rating of site values."

NEW SOUTH WALES.

PREMIER CARRUTHERS A SINGLE TAXER.

No more cheering news has come from Australia than the following culled from an English newspaper, and communicated by a Sydney correspondent:

"A representative deputation waited on the Premier to-day to ask that in any amendment of municipal legislation the principle of taxing the unimproved value of land should be the basis adopted, in lieu of the existing system, taxation upon the rental and capital values. The Premier said he needed no advocacy of the principles to convince him of its soundness. What they now desired to see was that the long series of years of advocacy should be crowned by the performance necessary to make the principle law. He hoped that during their tenure of office this Government would, in regard to the question of municipal reform and local government, prove their claims to the title of Liberals. If the Government survived measures of this character would be passed. So far as its basic principle was concerned, taxation on the unimproved value of land would be introduced. He did not favor the optional system in regard to local government. To do otherwise would only create a difficulty someone else would have to face and sweep away later on. So far as the question of rural government was concerned, there could be only one sound basis of taxation—the unimproved value of land. In respect of municipalities the question was undoubtedly complicated, and perhaps the Government would be compelled to put in an optional clause. He was quite satisfied, however, that in practice the principle would so commend itself that the ratepayers would exercise the option and practise the system of unimproved value taxation. The thrifty and industrious should not be penalized. He felt sure that all had experienced

the injustice of the existing system. The man who improved his property even by adding a room found that an increased tribute was demanded of him, while the owner of an adjoining allotment, probably used as a refuse tip, escaped. The proposed change must benefit everyone. During the general election he was twitted with being a Single Taxer. He could tell them that he still continued to support the body advocating the Single Tax, and he trusted to be able to continue to give his mite in the same direction. He would deem it a great honor if this Government were privileged to pass legislation which made for the development of freedom and the industrial life of the people. He could not, however, promise to introduce a short measure during the present session to give power to the municipalities to tax the unimproved value of land. The days of this session were already numbered. The Government had a big task before them to accomplish in a few weeks, but without fail next session this matter would be tackled, and if they could not overcome this question it would overcome the Government. The question would be whether this State was going to have local government and amended municipal government, or whether the Government were going to continue in existence. There would be no shirking the question. Either they would carry out the reform or others would take their places."

AUCKLAND, NEW ZEALAND.

The land reform movement has been pushed forward with considerable vigor during the last three months. In the House of Representatives a debate has taken place of a nature which clearly shows that our principles are in the domain of practical politics. The best speeches on the side of the land reformers were delivered by Mr. G. Fowlds, President of the Single Tax League of New Zealand, Mr. Bedford, senior member for Dunedin, Mr. Taylor, Mr. Ell and Mr. Laurenson. All of these speakers showed a clear grasp of economics and are in earnest for land reforms. The speeches on the other side were very good considering the bad cause they had behind them. Such debates as this among our legislators must call public attention to the land question.

The Secretary of the Labor Department, Mr. Tregear, who is a very able man and who has without doubt a most complete knowledge of the labor laws of this colony, has addressed a circular to the Premier pointing out the evils of land monopoly and showing in a concise manner how the private ownership of ground rent is absorbing the high wages of the workers and nullifying the effect of all human legislation. The remedy suggested, however, is not of much value, and the Wellington Single Tax League has passed a magnificent series of resolu-

tions showing that the taxation of land values is the only effective remedy.

A very successful Single Tax social was held in Wellington on October 17th, about 120 persons being present. Mr. O'Regan presided and referred to the policy of Mr. Chamberlain, which was forcing the attention of Liberals to the taxation of land values as an alternative policy. Three members of Parliament also spoke. There have been no polls on the proposal to rate unimproved values lately, but I understand an effort will be made in that direction in Auckland before long. Single Taxers in New Zealand were shocked to hear of the sudden death of Mrs. Henry George and unite in sending their sympathy to the family of the great leader.

GEORGE STEVENSON.

DENMARK.

That the Single Tax movement in Denmark is progressing most favorably is shown by the fact that the party is already strong enough to have its own paper, a little monthly, the title page of which reads as follows:

The Right.

A Journal for Human Rights and Land Rights,
Organ of the Danish Henry George Movement.

Published by a circle of disciples of Henry George.

The third number for December, 1904, contains a portrait of Leo Tolstoy and an article on Tolstoy, making a point of the Russian thinker's espousal of the ideas of Henry George; further, a resumé of "The Programme laid down by Henry George"; an extract from "Progress and Poverty" (one of a series giving the main points of the book), and a very interesting article entitled "Denmark's Pearls," showing the danger to a country of unhindered private ownership of land by taking the example of the beautiful little island of Møen, one of Denmark's beauty spots, whose owners threaten not only to cut off the famed sea cliffs from public use, but to cut them down for the rock. It would be a desecration worse than that going on in the Palisades on the Hudson, for the destroying of the Møen cliffs would not only rob Denmark of one of its greatest landscape beauties, but would lay the fertile land behind the cliffs open to the fury of the Baltic storms. The Danish Single Taxers have thoroughly grasped the idea that such individual greed is not to be prevented by any other legislative action than by a change in the taxation of land values. The little monthly contains further news from the movement throughout Denmark, a list of meetings and speeches showing most encouraging activity, and news of all political movements and doings in which the party is interested. An extra sheet containing an article on "What the