

have to 'get together' and put some single taxers in the House. We already note with pleasure some signs of change in the support of Mr. Thomson for the Central Province and Crawford Vaughan in South Australia. In this article it would just be as well to point out that if single tax leagues are to be kept out of conferences because they will not support indirect taxation there is going to be some trouble. We are after justice for the whole of the people, and while we are fighting for that it shall go hard, but we will see that some small measure is dealt out to us."

NEW ZEALAND

Last March the County of Southland, in the middle island of New Zealand, which has an unimproved land value of £30,000,000, adopted the Local Option in taxation law by a vote of 919 to 574, after a vigorous and exciting contest. This result shows that the people of the middle island are determined not to be left behind their neighbors of the North island in securing for themselves the benefits of the taxation of land values.

SOUTH AFRICA.—JOHANNESBURG.

Land Values of Glasgow, gives a report of the debate in the City Council, which we quote:

"On Wednesday, March 26th, the Johannesburg Rating Bill, to which we referred in our last issue, was submitted to the Town Council of Johannesburg.

"The Chairman, Mr. W. St. John Carr, in moving the reading of the Rating Bill, pointed out that the principle underlying the Bill was that the only rateable property should be land in respect of its leasehold, freehold, or quit-rent value; and that buildings should not be rated. He contended that the value of land within the municipal area was not due to the individual enterprise of the owners, but to the collective industry and enterprise of the community and the expenditure of public money. Hence, by making land values the basis of assessment, the community would share, if only to an infinitesimal extent, in the value due to its industry and enterprise, and the expenditure of its own revenues. He pointed out that such a system of assessment would induce those who held land for speculative purposes to be more ready than hitherto to make it revenue producing, or to dispose of it on reasonable terms to those who would put it to practical use; and also that it would encourage citizens to acquire land to build on and improve, without fear of being fined, by increased taxation, for so doing. Hence the general effect would be to induce people to build on and improve land, to reduce rents, and to make houses both cheaper and better. In conclusion, he pointed out that rating land values only would not involve a greater burthen on the stand-holders and land users

than heretofore, but on the contrary, owing to the broadening of the basis of assessment, would tend to lessen it. And, finally, that it would not weaken, but rather strengthen, the credit of the town.

"Mr. F. Lindsay, in seconding the motion, pointed out that there were two important principles contended for in the Bill. Firstly, the assessment of land value only; secondly, legislation with a view of preventing the individual, whose holding or interest in the land is assessed, shifting responsibility for the payment of such assessment on to others. He emphasised the fact that, while the assessment of land value tends to reduce both the rental and selling price of land, the taxation of buildings tends to make rents higher and accommodation worse. In conclusion, he contended that their object was to make each citizen bear his fair share of taxation, or pass his interest on to those who were willing to pay the taxes justly leviable in respect thereof."

One member in opposition to the bill said that the gentlemen responsible for this bill, "seem to have absorbed some of the single tax heresy so favoured by Henry George and the Sand Lot Orators of San Francisco, but discredited by thoughtful economists." Moreover, he thought "the innovations of the Bill, even if they were correct in principle, ill-timed and inexpedient," and likely to interfere with the borrowing powers of the community.

Mr. W. Hosken said that he thought they were all agreed on the principle of levying rates on the freeholder, who in the past has escaped scot free. He expressed his surprise at Mr. Jennings' deprecatory allusions to one of the greatest men America had produced in modern times—Henry George: and referred to the effrontery of the Johannesburg *Star*, which he thought should be rechristened *The Fossil*, in making similar references to a man who was held in high respect by tens of thousands and possibly millions of English speaking people."

Mr. Andrew Mackie Niven, who may be the first mayor of Johannesburg, said opposition to the measure could come only from those land monopolists and land speculators, whether individuals or corporations, who did understand the question, but whose selfish anti-social interests were diametrically opposed to those of the rest of the community. He defended the proposal as democratic, as a direct benefit to industry and to the industrial classes, be they rich or poor. In conclusion, he contended that there would probably never be a more favourable opportunity to initiate such a just, beneficial, and necessary reform in the system of assessment.

Land Values in commenting upon this new departure says:

"In the discussion on the Johannesburg Rating Bill, it was pointed out that in 1898 the total valuation of Johannesburg was, in round numbers, £14,500,000, of which £6,-

000,000 was represented by buildings and £8,500,000 by land or site values; and that to day (in 1902) there was a valuation of probably £27,000,000, of which only £7,000,000, was represented by buildings and £20,000,000 by land or site values. The taxation of site values will, however, soon alter this state of affairs, and break down the monopoly of land, to which alone it can be attributed."

Remarkable as it may seem it is reported that this bill has the approval of Lord Milner.

NORTHERN WESTERN TERRITORY.

It may not be generally known that in the North West Territories we have what is called here "the system of land taxation." For road purposes it is a specific tax of \$2½ per ¼ section of land. For school purposes the tax is levied on land according to value, and all improvements and personal property are exempt. This, however, only applies to rural districts; cities and villages may include improvements and personal property.

Ranching and agriculture are the principal occupations of the people, and those that do the pioneering readily support a system of taxation that catches the fellow who expects to profit by their pioneering. The "land tax" gains strength as the people become better acquainted with it. For without any special knowledge of economic problems, they see that it makes the mere land speculators contribute their share towards public expenses; and, at the same time, tends to make land speculation less profitable for them.

The single tax, with all that it implies, is no better understood here than in other localities. But I believe Premier Haultain, of the N. W. T. legislature, to whom we are indebted for the policy of "land taxation," must be much of a single taxer. For two years ago the ordinance, which before was optional, was made mandatory with respect to improvements on land and personal property for school taxes in rural districts.

But our "land tax" has but little effect on land speculation, which is now at fever height. Within the past two years land has more than doubled in price. Railroad lands are sold on the installment plan, and in hundreds of cases three to five dollars an acre have been netted on a single installment. This amounts to quite a sum on a block of half a dozen sections of land. Speculators prefer investing in unimproved land, and in whole sections; it sells better.

The small farmer is fast becoming a thing of the past. The poor man can easily take up a homestead, but when he has got it he finds it of no use to him without capital: he can no longer farm with the "hoe;" and to get the necessary capital means many years of hard toil and stinting. So, as a rule, he takes the quicker method of selling out to a speculator, and moves farther out with his capital to start anew.

In this locality, nine-tenths of the homesteads are for sale, the owners thinking that at present prices the money would be worth more to them than the land; for as yet land rents for scarce anything.

—GEORGE PRICE, Olds, N. W. T.

BRITISH COLUMBIA.

The most important political convention ever held in British Columbia has just closed its labours. The call to the convention was issued by the Western Federation of Miners, and responded to by the labour unions, single tax associations and socialistic societies of the Province. As a result of this convention a new party has been formed and a platform of principles adopted. For the last two years the Province of British Columbia has been in the grip of a most incompetent and mercenary set of politicians whose only aim seems to be to sacrifice the natural resources of the Province to the greed of corporations, and to load the people with a debt which in proportion to population would suggest the advisability of repudiation. This condition of affairs was mainly responsible for the calling of the convention, and to that extent has good come out of evil.

There were five pronounced single taxers at the convention, and twelve socialists. The socialists captured the office of temporary chairman while the single taxers devoted their whole energies to the platform. When the report of the committee on platform was presented, Clause 2 read as follows: "The application of a land tax that will discourage large holdings and prevent monopoly." Through the efforts of Alister Thompson, of Kamloops, Robert Macpherson of Vancouver and Alfred Parr of Ymir, this was changed to read as follows: "That we gradually abolish all taxes on the producer and the products of the producer, shifting them on land values;" and, further, this clause was given first place in the platform.

By one stroke the single tax has been placed before the people of British Columbia and must be up for discussion at our next elections.

I enclose you a copy of the platform, and would call your attention to the fact that the only clause dealing with the question of revenue is Clause 1, which reads: "That we gradually abolish all taxes on the producer and the products of the producer, shifting them on land values."

The convention was composed of sixty delegates representing the most radical elements among the trades unionists of the Province. The name of the new party is the Provincial Progressive Party, and the members of the convention separated with the understanding that the new party must "keep in the middle of the road."

—THOMAS HOWELL, Kamloops, B. C.