

which has lately been touring the country in the enormously successful misrepresentation of the people's friends, or the backwoodsmen come to town, disbanded on Saturday evening, much to the regret of the Liberal Party, whose cause their many excruciatingly funny performances (with the comic unrehearsed effects) have done so much to assist.

The many sackfuls of letters received from delighted audiences in all parts of the country testify to the general amusement their dramatic efforts have caused, and the rollicking fun they have gratuitously provided for a people who had not hitherto credited them with such a seemingly exhaustless fund of humorous business and comic relief.

If the majority of the star turns were tinged with unnecessary vulgarity the fault will, perhaps, be condoned when it is recollected how indefatigably these noble performers have worked to add to the hilarity of the nation at much personal inconvenience, and in the blessed cause of Charity.

It is regretted that time would not permit of their giving a performance of the little Play on the People, especially written for the occasion, entitled, "What the Publican Wants."

In view of the above announcement the *Daily Chronicle* feels sure its readers will make due allowance for the absence of many columns of highly diverting political performances which has done so much during the last few weeks to enliven its pages.

Yesterday, Jan. 10th., saw the dissolution of the most Democratic parliament of modern times. With the King in Council at Buckingham Palace, and the same council ordained, the new parliament should assemble at Westminster on Feb. 15th. The constitution of the last parliament at its dissolution was as follows:

Liberal and Labour	418
Conservative	168
Nationalists	83
Socialist	1

670

Taking into account the democratic

wave of feeling which is now sweeping over the country and looking at the above set of figures, it is inconceivable that the final result of the election which begins on Saturday can end in anything but a substantial working majority of Liberals in the new parliament.

While some Tories are nursing the hope that the Radical majority will completely vanish at the polls there is certainly nothing in the public meetings or general sentiment of the country to indicate such a catastrophe. And looking at cold figures one finds that the Tories have to gain nearly two hundred seats to obtain a working majority. All Democratic and many Tory election experts consider this to be beyond possibility. Henry George, Jr., who is now in this country and who has heard Lloyd George speak at some of his big meetings, told the writer the fire and eloquence with which the speaker preached pure doctrines, and the fervour and enthusiasm of his audiences reminded one of the old Anti-Poverty meetings. This opinion from one of Henry George's experience is most encouraging and the fact that such a sentiment pervades British politics will be as gratifying to the readers of the Review as to the writer.

F. SKIRROW

London, ENG.

ITALY

LAND TAXES IN ROME AND OTHER PARTS OF ITALY—NEW BUILDINGS EXEMPT FOR A PERIOD OF YEARS—TAXATION LEVIED WITH A VIEW TO PREVENT EXCESSIVE SPECULATION IN LAND.

Second series of memoranda and extracts relating to land taxation and land valuation prepared for the Chancellor of the Exchequer.

Presented to Parliament by Command of His Majesty.

Report by Dr. Betts, Acting Legal Adviser to this (British) Embassy.

Rome, July 14, 1909.

The (real estate) tax is assessed on the net rent, calculated by deducting from the

gross rent one-third in the case of factories and one-fourth in the case of other buildings.

In Rome the percentage of the total rent liable to taxation is as follows:

Percentage due to the State, 16.25; percentage due to the Province, 4.6; percentage due to the Commune, 8.85; making a total of 29.70.

An additional communal tax on building sites (*aree fabbricabili*) can be raised by the commune in cases where additional house accommodation is shown to be required. As a rule the tax is one per cent. of the declared value. In Rome, however, the municipality is empowered to increase this tax to 3 per cent. The tax is only levied upon plots intended for building, and, in the case of Rome, on those included within the proposed plan for the improvement of the city. The tax does not affect gardens or open spaces. The value of the building site is declared by the owner, but the power vested in the municipality of purchasing the property at the declared value acts as a check on under valuation.

The object of assessing the tax in question was not to destroy existing gardens, but to promote the building of houses in the city and prevent excessive speculation on the part of those landowners who kept their plots vacant with a view to making larger profits in the future. Such plots of waste land were considered as spoiling the appearance of the city.

New buildings are free from taxation for a period of two years.

The tax on building sites has been levied since January 1, 1908.—A. F.

SWEDEN

THE MOVEMENT IN THIS COUNTRY—TRAVELING IN THE DIRECTION OF THE LIGHT, BUT BLINDLY—A SINGLE TAX PAPER PUBLISHED BY JOHAN HANSSON—SOMETHING ABOUT SOPHUS BERTHELSEN—THE BRAVE HEARTED MAYOR OF STOCKHOLM, CARL LINDHAGEN.

A committee was appointed by the Swedish government early in 1909 to prepare

an outline of a general plan for the local taxation of the "unearned increment." It should be distinctly understood that this scheme of taxation in Sweden, unfortunately, has not been brought forth by any clear realization on the part of the government of the essential justice of such taxation, but rather because it has become necessary to find new sources of taxation, and the taxation of the "unearned increment" seemed an appropriate object of taxation, as indeed it is. The idea has been imported to Sweden from Germany, where such taxation, for local purposes is quite common; but neither in Germany nor in Sweden does it seem that the principle of justice, which in England, at the present time, is clearly recognized, has had much to do with the adoption of these measures. The new taxes have been purely fiscal measures.

The Swedish committee mentioned has now completed its work, and proposes the following method of taxation of the increase in land values:

The amount of the tax in city or town is to be one-quarter of the total increase in land value. The community can, however, with two-thirds majority, establish a lower percentage, and, in special cases, decide not to collect the tax in the municipality. The tax is thus imperative in cities or town, except if a two-thirds majority decides otherwise.

In country townships, the voters may decide with a two-thirds majority to collect a tax on the increase in the value of land, to an amount not exceeding one-quarter of the total increase. Thus, it will be seen that in country communities, the tax is *not* imperative, except if the voters decide to collect it.

The tax is to be paid when the landed property is sold, or when changing owners for other reasons; it is paid by the seller. In case of exchange of property, both parties are liable to the tax. If in city or town no change in ownership has taken place in 20 years, the voters of the community decide if the tax shall be collected at the rate of 1-20 of the total tax during each year for 20 years. The basic value, according to which the increase in value of the land would be calculated, would,