

stead. In 1896 power was granted to all taxing districts to exempt improvements in or on land from taxation, at their option. Over sixty taxing bodies, including municipalities, counties, etc., have profited by this act. With industry's burden lightened, the land speculator's load has become correspondingly heavier.

Mr. A. G. Huie, secretary of the Sydney Single Tax League, presents some interesting tables which conclusively demonstrate the advantages to be derived by towns from the application of the Single Tax. He compares twelve towns, ranging in size from 500 to 45,419 population, and aggregating 92,315, which exempt improvements, with twelve towns of from 590 to 37,022 population, and aggregating 91,926, which still tax improvements, and shows their gain or loss in the six years between March 31, 1897, and March 31, 1903.

The first town to adopt land value rating, as it is there called, or exemption of improvements, as we would express it, was North Palmerston, in 1897. In 1898 Greymouth and Melrose followed and in 1900 Davenport, while the other eight towns took advantage of the act in 1901.

The following towns have adopted land value rating:

	Population in 1897.	Population in 1903.
Wellington.....	40,000	45,419
Sydenham.....	10,812	12,679
Palmerston, N.....	5,910	7,828
Davenport.....	3,060	5,000
Greymouth.....	3,200	4,300
Masterton.....	3,600	4,000
Melrose.....	2,044	4,295
Lower Hutt.....	1,550	2,280
Fielding.....	2,100	2,500
Gore.....	3,200	2,600
Sumner.....	596	864
Winton.....	398	500
	<hr/> 74,950	<hr/> 91,215

Here are similar figures for twelve towns of corresponding size which continue to tax improvements:

	Population in 1897.	Population in 1903.
Auckland.....	37,820	37,022
Napier.....	9,281	9,015
Nelson.....	6,659	7,513
Wanganui.....	6,200	7,386
Oamaru.....	5,300	5,000
Parnell.....	4,250	4,850
New Plymouth.....	4,000	4,500
Thames.....	5,500	4,209
Lyttleton.....	3,898	5,026
Onehinga.....	2,918	3,015
Gisborne.....	2,500	2,800
Richmond.....	580	590
	<hr/> 88,851	<hr/> 91,926

Palmerton North, which enjoyed practically local Single Tax for six years, gained 83 per cent.; Greymouth and Melrose, with five years of the same policy, gained 84 and

109 per cent. respectively; Davenport, which had exemption four years, gained 68 per cent., while the gains of the other eight towns, which had profited by the change but two years, ranged from 11 to 46 per cent.

Of the twelve towns which retain the antiquated method of taxation four lost from 1 to 23 per cent. of their population, while the other eight gained from 2 to 19 per cent.

The average gain of these twelve towns for the six years was 4 per cent., as against 25 per cent. for the twelve towns enjoying partial Single Tax.

When Themistocles presented himself at the Persian court, after his ostracism from his native Athens, he found the court in the midst of revelry. The king asked him what he could do. He replied: "I cannot play upon any stringed instrument, but I can tell you how, of a small village, to make a great and glorious city." Asked how he could do that he replied: "Make just laws."

Henry George went further than Themistocles, he showed the world how to make just laws.

A. FREELAND.

Mt. Pleasant, Tenn.

## AUSTRALIA.

### PROGRESS IN VICTORIA—DEFEAT OF THE REID MINISTRY—MAX HIRSCH AGAIN IN FIGHTING TRIM.

We are always pleased with the REVIEW and find in its bright and varied articles much that we can get from no other source. We, in Victoria, are just pushing along on educational lines, and though our work does not bear distinct practical results, we see in many ways the effects of our advocacy of Georgian principles on current thought. Many men of all shades of opinion assail our arguments in various ways and on various occasions. In our State House at the present time there are two motions for the imposition of the taxation of land values on the notice papers, in the one case proposed by Jas. Tintcher, M. L. A., yearly in some form or other, and if it were not for the fact that the Federal tariff has provided such a large revenue to be divided among the States the latter would ere this have been obliged to resort to the tax on land values to meet the necessities of the State. Our Federal Government has just met, and its first act was the defeat of the Reid Ministry—a ministry which was endeavoring to pledge the community to a mark time policy which had adopted the cry of anti-socialism as its watchword, but to a large extent, in my mind, it was a bogus and manufactured issue, though certainly the labor party to a great extent has thrown in its lot with the Socialists. Still, had Reid advocated a policy of progress I do not think he would have been defeated,

for we are a young community bound for progress and not merely for any negative proposals alone. We have many able Single Taxers in our Federal and State Houses who have thrown in their lot with the labor party (Socialist though it is) sooner than join with the Conservative-keep-things-as-they-are-crowd. We, as a body, are about inaugurating a series of lectures for the next three months to be addressed by prominent men in one of our main halls on the taxation of land values, and as things are so mixed in our political arena we have some hope of doing good by directing attention to the questions. We have some sturdy men in the Federal House, such as Mr. Lonsdale and Mr. Johnson, of New South Wales, who will not ally themselves with the labor party, but advocate our principles on every occasion and who are ever ready to address meetings for us when we can arrange such, and we utilize their abilities before many organizations which exist here. Our old leader, Max Hirsch, has for some time been in indifferent health, but is now recovering his old-time strength. He is ever using his pen to direct, if possible, events into our lines, but one great difficulty in Victoria is the daily press, which will allow no discussion on Single Tax lines, and so confines our work to what can be done by meeting or private advocacy. Of course, when Mr. Hirsch is seeking a seat in the Legislature they report his speeches, but scarcely ever otherwise unless on some subject that does not touch our principles.

W. M. TRUEBRIDGE,  
Hon. Treas. S. T. L.

Melbourne, Victoria.

#### NEW SOUTH WALES.

##### UNIMPROVED LAND VALUES IN NEW SOUTH WALES—GREAT NATURAL RESOURCES HELD OUT OF USE.

In the municipalities of New South Wales there are unimproved land values amounting to £54,544,663. The fair average rental value of properties is £8,120,750, upon which general rates amounting to £466,705 were levied last year. This source of revenue yielded £456,853. The large sum of £178,219 is outstanding. The total amount due to Councils in this State is £178,219, much of it in many cases owing by unknown owners. Is it not time to remedy this grave abuse?

Assuming that we locally recognize the unalienable rights of men and rate land values only, how will it work out in New South Wales? A rate of 2d. in the £ on the bare land values would yield £454,538. Land to the value of £8,426,300 is neither built on nor cultivated. Would not every friend of progress welcome a move that would tend to bring it into use? I would like to point out that in most cases the unimproved land values quoted were assessed about five years ago. I am assured that they are in a great

many cases as much as 25 per cent, below the real values. An up-to-date valuation in many cases would mean a smaller amount per £ to yield sufficient for local wants.

I was talking to a man lately who was building a cottage in a suburb which has been considering the question of incorporation. I asked him the value of the land and what would be a fair rent for the cottage. He replied £50 and 10s. per week. I pointed out that if he kept his land idle his general rate would be 2s. 6d. a year, while with the cottage it would be, say 22s. 6d. Then I pointed out that with rates on land values only at 1d. in the £ it would be 4s. 2d. and at 2d, 8s. 4d., in each case a clear gain to the user of the land.

It is said by the friends of land monopoly that rates on land values will simply be passed on to the tenant, just as the present rates on houses are passed on. That is not so. In practice rates on land values mean a higher rate account where the value of the land exceeds the value of the improvements, and a lower rate account where the value of the improvements is the greatest. In the municipalities of the State, excluding the City of Sydney, land values amounting to £8,426,300 are held out of use. It is obvious that higher rates on these lands cannot be passed on because there is no occupier. It is equally clear that where land is put to its best use that the rents cannot be increased because there is a reduction in rates, and a landlord has no power to raise rents when rates are cut down. But the most important influence in keeping down rents would be the anxiety of all holders of idle or partially used land to save themselves. As holding for a rise would not pay, they would have to use the land and to depend mainly for a return from the improvements effected. Thus the man who works would get his due, labor would be abundant, wages high, and a new era of prosperity established in this country.

A. G. HUIE.

Sydney, New South Wales.

#### SINGLE TAX IN CHINA.

##### FROM A WELL KNOWN MISSIONARY IN CHINA.

Kang Yu Wei, the prime minister when the Emperor was leading the reform forces, has expressed himself in one of the books he has written in favor of taxing land value only. He is now somewhere in America—in Chicago or New York—and should be found and interviewed by some of our Single Taxers, especially as he is likely to be prime minister again when the present old Emperor Dowager is sloughed off.

The Single Tax propaganda should make headway in China, as its essential doctrine constituted the great underlying principle of the Golden Age of the Flowery Kingdom. In that age, as Mencius shows, the ruler was less like a king than a president,