

lates for us is not property but knowledge, and that we don't get this unless we do the work necessary to make it our own. True, the benefits of social advance would not go to the individual as an individual if all the results of social advance were considered as social property. Yet the use of social knowledge depends upon individual effort. Then why are not the results of that effort the individual property of the individuals who produce those results, in proportion to the labor they individually contribute? But if that were so what would be society's share? Isn't it so much as goes to individuals in consequence of superior locations? This is "ours" as distinguished from "mine" or "thine."

What has ethical science to say of that division?

Isn't it fair? Wouldn't it be a square deal? Isn't it probable that it is in accordance with the moral law? Isn't it the function of ethics then to demonstrate either the truth or the falsity of that probability by scientific methods; and then, according to the demonstration, either to promote or discourage the social movement in its tendency away from or toward that goal?

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Are we asked pragmatically, "Cui bono?" how is it practicable? what's the use?

Henry George has shown its practicability. Have you tried to understand him? The essence of his proposition is this, that the income which we ordinarily but loosely call ground rent is the social share of production. It is the annual price of locations giving superior social advantages. Take this fund for common use and exempt your just property and mine from taxation.

The method is immaterial. Simple methods are known to economists and publicists, so we need not try to shirk an ethical obligation by the baby plea of "It can't be done." It is no function of ethics to invent details of statesmanship. The business of ethical science is with the moral law and social expediency along moral lines, and not with the mere journey work of government.

By standing for this freedom of the individual from exactions for government from his individual earnings, and retaining for government the common fund due to advantages of location which must be secured, ethical scientists will obey the moral law of property—the law of mine, thine and ours.

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When ethical science shall have proclaimed and statesmanship shall have applied this law of property—the law of mine, thine and ours—great will

be the social reward. For obedience to the moral law has its rewards as disobedience has its penalties. In making that distinction society will get something more than the common fund. It will have made it profitable to use the earth and unprofitable to forestall its use, in consequence of which the earth will offer to industry free of exaction a large area of useful locations now unused; and wealth will be enormously multiplied, and equitably distributed among the earners. Only locations with social advantages—not benefits merely, but advantages—would yield an income, and this would go to society; incomes due to individual use would go to individual workers in untrammelled exchange in proportion to their use.

It is the function of ethics to promote this tendency, because this is the moral tendency, the just tendency, the righteous tendency, the practical tendency of social development.

EDITORIAL CORRESPONDENCE

AUSTRALIA.

Corowa, N. S. W., Australia, January 16.—Politics in the State of Victoria (p. 102) took another turn on the 29th of December, when the Labor party, at the State elections, gained six seats in the Victoria parliament. This party now has a membership of 21 in a House of 65.

The rest of the new House was at first divided into two sections, ministerialists and anti-ministerialists, in nearly equal numbers; but after some negotiation a fusion of these was made, and a Government formed with Mr. John Murray as Premier, half of the ministers being chosen from each section.

The new Premier states that the principal planks in his program will be progressive land legislation and land taxation; but the personnel of his ministry makes it appear unlikely that a proper system of land value taxation will be adopted.

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Both in Victoria and New South Wales there is constant demand for land for farming purposes. The Governments are trying to meet this by "closer settlement" schemes. Large estates, used chiefly for grazing sheep and cattle, are purchased, and divided into small holdings suitable for farms, which are sold on easy terms.

On account of the great expense of buying large areas, only a comparatively few settlers can every year be provided with farms by this means. The chief effect is to raise land values and rents generally, thus rendering it more difficult for all land users who are not also land owners to make a living.

The Labor party opposes land purchase and advocates instead progressive land value taxation with a high exemption. This would be unjust, and could to a great extent be easily evaded by making dummy subdivisions of the land into areas whose value would come within the exemption limit.

The only just and effective method of providing for closer settlement would be the uniform taxation of all land values. This would reduce land prices and rents, and tend to force all land into its best use. The higher the tax, the greater would be the effect. The revenue derived would enable us to abolish other taxes, and thus the burdens of the workers would be relieved at both ends.

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In December, the city of Sydney was put on practically the same footing, as regards taxing power, as the other municipalities in New South Wales. The Council is compelled to levy a tax of one penny in the pound upon the unimproved capital value of all the land in its area. The rest of the revenue required must be raised by the taxation of either the improved or unimproved value (or both) at the option of the Council, subject to the decision of a referendum of the taxpayers, if demanded. A limit is placed upon the total amount of money which the Council may raise by taxation, but this is so high that, as in the other municipalities, the power of taxation is practically unlimited.

The State land value tax of one penny in the pound on the unimproved value of the land, with exemptions, will now be suspended in Sydney, as it is in all other areas under local government.

ERNEST BRAY.

NEWS NARRATIVE

To use the reference figures of this Department for obtaining continuous news narratives:

Observe the reference figures in any article; turn back to the page they indicate and find there the next preceding article, on the same subject; observe the reference figures in that article, and turn back as before; continue until you come to the earliest article on the subject; then retrace your course through the indicated pages, reading each article in chronological order, and you will have a continuous news narrative of the subject from its historical beginnings to date.

Week ending Tuesday, February 23, 1909.

Land Value Taxation in Great Britain.

Two important conferences on land value taxation (vol. xi, p. 922; xii, pp. 18, 27, 86, 99, 128, 146), have been recently held in Great Britain—one in South Wales and the other in London.

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The South Wales conference met on the 5th in Cory Hall at Cardiff in the morning and afternoon and at Park Hall in the evening. It was held under the auspices of the United Committee for the Taxation of Land Values, and was called to order in behalf of this committee by H. G. C. Allgood. Over 200 delegates from public bodies and political and trade and labor organizations in Wales were in attendance at the morning session and more at the afternoon session. The evening meeting was largely attended also by the general public. Among the letters of regret were those of Llewelyn Williams, M. P., Sidney Robinson, M. P., Donald Maclean, M. P., and Sir D. Brynmor

Jones, K. C., M. P., all of whom expressed themselves as favorable to the taxation of land values. There was one also from Lord St. David's, who wrote: "I am strongly in favor of the taxation of land values, and hope it will be introduced as part of the coming budget." P. W. Raffan, of the Monmouthshire County Council, presided, making a strong speech in favor of inserting in the budget a clause for the taxation of land values. He was supported with speeches by Edward McHugh, the Rev. Principal Edwards, D. D., of Cardiff, and W. Brace, M. P. The following resolutions were unanimously adopted by the conference and endorsed by the public meeting in the evening, at which Sir Alfred Thomas, M. P., presided:

That this national convention of delegates from the public bodies, political and trade and labor organizations of Wales and Monmouthshire is of opinion that the demand for the taxation of land values is fair, just and equitable, because, while the burdens of rates and taxes have been accumulating upon every other section of the community, the ground landlords have not only escaped contributing a fair share from their unearned increment, but they have constantly received enhanced rent rolls from the improvements brought about by the expenditure from Imperial and local taxation; that, the overwhelming influence of landlordism in one branch of the legislature has enabled them as a class to secure undue protection for private interests which are against the public good; that this undesirable state of affairs is emphasized by the fact that while a reliable valuation survey of the land of the United Kingdom has never at any time been completed, the House of Lords has recently recorded its determination to act as an obstacle to all inquiry by refusing to pass the Scottish land valuation bill; this convention therefore declares that the time has arrived when in justice to the majority of the inhabitants of these islands a tax should be placed upon land values, and the machinery of the exchequer used to discover and record for the public benefit the value of this great national asset.

That the taxation of land values would force into the market—and thus provide a great amount of employment—much land which is at present lying idle, being kept so by the holders either for pleasure or speculative purposes; that concurrent with, and consequent upon, the tying up of land into large idle estates, there have grown up in the towns great slum areas which have given urgency to the housing of the working classes question, and the forcing of more land into use would go far to solve that problem; that in rural districts more available land would make the calling of the farmer more remunerative, and would tend to keep upon the land that large agricultural class which is fast dwindling through drift to the towns, and is by competition in urban centers making harder the lot of the laboring classes; how much the productive qualities of the land have been running to waste has recently been shown by the report of the Commission upon Afforestation; it therefore becomes the duty of the Government to take every step to force useful but idle land into use, and the taxation of land values appears to be one means to that end.

That the continued growth of national and local expenditure for Imperial safety, social reforms, and