

# Australia

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THE COMMONWEALTH OF AUSTRALIA IS A FEDERATION which was established on January 1, 1901. It consists of six states, all previously independent colonies—New South Wales, Queensland, Victoria, South Australia, Western Australia, Tasmania—and the sparsely populated Northern Territory, which is controlled by the Federal (Commonwealth) Government. The total area of the Commonwealth is 2,974,581 square miles. At the time of federation, the designation of “colonies” was changed to “states” for all but the Northern Territory, which retained its original designation.

The Commonwealth also owns and controls the 940 square miles of the Capital Territory in which the capital city, Canberra, is located. This arrangement is comparable to the one in the United States, where the federally controlled District of Columbia is the site of the city of Washington. However, the Commonwealth owns all the land in its Capital Territory and will retain title to it, merely granting leases for a term of years. In this way all of the economic rent of the land, the “unearned increment,” will go into the public treasury.

The taxing of land values has been practiced in Aus-

tralia by federal, state and local governments, and in the two latter groups the system is spreading. In Queensland and in New South Wales, local authorities are raising the whole of their revenue from land values. In Western Australia the tax is levied by 132 of the 147 local taxing units, and in Victoria, South Australia and Tasmania the tax is optional.

The federal land tax, a graduated tax placed on the statute books in 1910, was repealed in March 1952, ostensibly because it had yielded so little revenue. This was due, at least in part, to the exemptions which the federal tax provided and the lowness of the rates on all properties except very large ones. The exemption of the first £5,000 of unimproved value,<sup>1</sup> originally introduced for the purpose of granting a concession to the small landholder, did not produce the effect intended. It enabled large estates to be subdivided nominally among members of a family, each member then receiving the benefit of the £5,000, thus defrauding the revenue and defeating the original purpose of the act.

The graduated rates of the tax made the act a class measure by reason of the differential rates imposed upon taxpayers. The fact that land in small parcels was exempt from tax, or was taxed at a lower rate, tended to keep the price of land high for those who wished to use it. The tax should have been on the all-round flat-rate principle, and the exemption of £5,000 should have been abolished.

<sup>1</sup>See definition of this term on pp. 9-10.

## THE CAPITAL TERRITORY

Here land leasing and land-value taxation are operating side by side to provide all the revenue required for the upkeep of the territory.

### LAND LEASING

In accordance with the Commonwealth Constitution Act of 1900, all the land used for the creation of the Capital Territory, except 209,500 acres which had to be purchased from private owners, was Crown (unalienated) land ceded to the territory by New South Wales. The Territory therefore became the owner not only of the land upon which government buildings would thereafter be erected, but of the land, within the territory upon which government employees and private citizens would work and make their homes.

Thus the system of land leasing came into effect, and under the Seat of Government Administration Act of 1910, no land in the territory could be sold or disposed of for any estate in freehold, except in pursuance of some contract entered into before the commencement of that act.

There are two forms of leases. Those applying to land lying outside the city limits, used for agricultural and grazing purposes, are governed by the Leases Ordinances of 1918-25 and are limited to 25 years. The agreements contain specific conditions regarding the extermination of weeds and noxious animals.

Within the area of the city of Canberra itself, the City Area Leases Ordinances, passed in 1924, provide that

the Minister may offer by auction the right to a lease of any unleased land. The term of such leases is not to exceed 99 years and the rental is 5 per cent per annum of the capital unimproved value as ascertained by bids at public auction or assessed by the government, such rentals to be subject to reappraisal after a term of 20 years. The lessee is required to commence the erection of a building and to complete it within a specified time, and the plans for such building must be submitted for approval. Only British subjects can become lessees.

Under the Real Property Ordinance, 1925, a scheme for the registration of lands on the lines of the "Torrens System" has been introduced, and leasehold certificates of title are issued. The object is to render the leases safely negotiable and to facilitate commercial dealings in such leases.

Under the Church Lands Leases Ordinance, each religious denomination is entitled to one lease (its main church site) in perpetuity at a rental of 1s. per annum, if demanded.

#### LOCAL LAND-VALUE TAXATION

In addition to the rental payable annually under the City Area Leases Ordinances, under Ordinance No. 6, of 1926, power was granted for the "making, levying and expending of rates on land in the Territory for the Seat of Government."

Accordingly, rates<sup>2</sup> are levied on the unimproved cap-

<sup>2</sup>American readers who are sometimes confused by the Queen's English should recall that "rating" refers to the imposition by local governments of taxes on property.

ital value of all taxable land (all land not used by the government for its own purposes) to cover general expenses, lighting, water and sewerage. For the year 1946-47, the rate of the land-value tax alone, levied for these purposes, amounted to 1s. in the pound, or 5 per cent.

For the financial year 1952-53, the total amount collected in the Capital Territory as rent from leases and taxes on land, as above described, was £536,564. This increased revenue is due to higher valuations.

### QUEENSLAND

Ninety-three and a half per cent of the territory of Queensland is Crown land which is leased to and controlled by the Land Administration Board under the Secretary of Lands. The Board lets land for pastoral, grazing, farming and dairying purposes, on renewable leases, at rents set by the Crown and by the Land Court. This land revenue constitutes one of the main sources of government revenue in this state. Crown lands under lease are also subject to the land-value tax imposed by local government units.

#### STATE LAND TAX

Section 7 of the Land Tax Act, 1915-36, provides that taxes shall be levied upon all lands within Queensland that have been alienated in fee simple, and under Section 9 the rates of tax are made progressive, increasing with the value of the property.

The section also provides that on all undeveloped land from the year 1918 a tax of 2s. in the pound shall be

levied. This is in addition to the tax already indicated, and no exemption is to be allowed.

The definition of undeveloped land includes all land that "has not upon it improvements of the value of at least one fourth of the unimproved value of the land."

The total state tax on land values for 1952-53 was £969,437.

#### LOCAL LAND TAX

All rates collected by local government bodies in Queensland are levied upon land values. This system of rating was initiated under the Valuation and Rating Act, 1890. Many amendments to the act have been made since that date, and in 1936 a Consolidated Local Government Act was placed upon the statute book. This classified local government bodies as cities, towns and shires. There are now 12 cities, 11 towns and 121 shires within the state.

The total local revenue raised through the land-value tax was, for the year 1952-53, £7,316,185.

#### SOUTH AUSTRALIA

Revenue from land-value taxation was first collected in South Australia under the provisions of the Taxation Act, 1884.

#### STATE LAND TAX

From 1884 to 1895 there was a uniform all-round tax of one halfpenny in the pound. In 1895 an amending act was passed which provided that an additional tax of one halfpenny in the pound should be levied on all

values in excess of £5,000, with an additional tax of 20 per cent added to the tax payable by absentee landholders. Under Section 10 of the Act of 1936, the rate of the all-round tax was raised to three farthings in the pound; the tax on land values over £5,000 was also increased to three farthings, the additional absentee tax remaining at 20 per cent.

Following the repeal of the federal land tax, the State government, by an amending act passed December, 1952, legislated to obtain more revenue from land values by increasing the tax rates as follows:

## TAXABLE LAND VALUES

Not exceeding £5,000	Three farthings for each £
Exceeding £5,000 but not £10,000	£15 12s. 6d. plus 1½d. for each £ in excess of £5,000
Exceeding £10,000 but not £20,000	£46 17s. 6d. plus 2½d. for each £ in excess of £10,000
Exceeding £20,000 but not £35,000	£151 os. 10d. plus 3½d. for each £ in excess of £20,000
Exceeding £35,000 but not £50,000	£369 15s. 10d. plus 4½d. for each £ in excess of £35,000
Exceeding £50,000 but not £65,000	£651 os. 10d. plus 6½d. for each £ in excess of £50,000
Exceeding £65,000 but not £80,000	£994 15s. 10d. plus 6½d. for each £ in excess of £65,000
Exceeding £80,000	£1,401 os. 10d. plus 7½d. for each £ in excess of £80,000

Act No. 47 assented to December 4, 1952.

The definition of "unimproved land value" is:

Unimproved value of any land means the capital amount for which the fee simple of such land might be expected to sell if free from encumbrances, assuming the actual improvements (if any) thereon had not been made: Provided that in this definition the term "improvements" means houses and buildings, fixtures, or other building improvements of any kind what-

soever, fences, bridges, roads, tanks, wells, dams, fruit trees, bushes, shrubs, or other plants whether planted or sown for trade or other purposes, draining of the land, ringbarking, clearing from timber or scrub, and any other visible improvements, the benefit of which is unexhausted at the time of valuation.

The land tax collected by the State in the year 1952-53 was £574,088.

#### LOCAL LAND TAX

During the years 1890, 1891 and 1892 bills were passed through the House of Assembly providing for the rating of land values in municipal corporations, but they were defeated in the Legislative Council. In 1893 an act passed both Houses. In 1934 the act was superseded by the Local Government Act, and the present law is known as the Local Government Act, 1934-49. It is Part X of that act that relates to land-value rating.

It is provided that, before a municipal corporation or a district council can adopt land-value rating, a poll of landholders in the area must be taken. Prior to the poll the council must prepare a tentative assessment showing the rates that would be paid by each ratepayer, assuming land-value rating was in operation, as well as the rates payable on each property under the annual rental-value system. This assessment must be open for public inspection 21 days prior to the taking of the poll. One month's notice of the intention to take the poll must be given by notice inserted in the *Government Gazette* and in a newspaper circulating in the area. The voting at the poll is limited to landholders, and a three-fifths' majority of



those voting at the poll, or one half in number of the owners whose names are on the roll, must vote affirming the land-value principle before the poll is effective. If the poll is successful, the council then petitions the Governor-in-Council, asking that the area be proclaimed as a land-value area under Part X of the Local Government Act. Local government assessments are made once every seven years, but alterations can be made each year as deemed necessary.

The act provides that after land-value rating has been in operation for two years, 100 ratepayers may demand a reversion poll, and it must be taken. A simple majority suffices for rescission of land-value rating.

There have been 25 successful polls for the adoption of land-value taxation in this state; at seven polls a majority of those voting favored land-value rating, but they formed less than half the number of landowners on the voters' roll. Four rescission polls have been held, none of them successful. Eight metropolitan corporations, 11 country corporations and eight district councils have adopted rating on land value, representing 30 per cent of the population of the state and 20 per cent of the rate revenue. Whyalla Town Commission and Colonel Light Garden Suburb, included in the total of 27 local government bodies rating on land values, had the principle of that system of rating incorporated in the acts establishing the Commission and the Suburb, and rating polls were not held in those two areas.

The effect of land-value taxation where it is practiced in South Australia has been to lower the price of land to legitimate users and to force underdeveloped land into

use where it is needed. An example of the latter is to be found in the municipality of Thebarton.

In 1906 Thebarton desired a recreation park. In the center of the town was a 134-acre vacant tract owned by an absentee family. The agent was approached and asked to give a price for a few acres, and the reply was that the land would be available at £150 per acre. This land had cost the absentee owner 12s. an acre, and the only use to which it had been put up to that time was growing two crops of hay and being used as a training track for race horses. The rates paid on these 134 acres under the annual rental-value system were £31-10-0 per year. When Thebarton adopted land-value rating in 1907, the rates on this land went to £225-10-0, with the result that within two years of the increase, more than 200 houses and two factories had been erected on what had hitherto been bare land. Doubtless many other examples could be found to illustrate how land-value rating operates to force underdeveloped land into use.

#### VICTORIA

In this state a bill was passed on February 3, 1914, granting power to local government bodies to rate on land values, but as they were compelled to use valuations to be made by government assessors under the State Land Tax Act, and these were not generally available, no councils were able to take advantage of this act. It was not until a further Rating upon Unimproved Values Act had been adopted in 1919, giving power to councils to make their own valuations, that the provisions for local option became workable.

## STATE LAND TAX

A state tax upon unimproved land value has been levied since 1910. The act provides that no land tax shall be levied upon any owner of lands the total unimproved value of which does not exceed £250. Where the total assessed unimproved value of all land exceeds the amount of the exemption of £250, the exemption diminishes at the rate of £1 for every pound of excess, so as to leave no exemption when the unimproved value amounts to £500. The rate of tax payable on every pound of unimproved value in excess of the exemption of £250 is one halfpenny.

The amount of state land tax collected in Victoria for the year 1951-52 was £875,746.

## LOCAL LAND TAX

By 1952, land-value rating had been adopted by 24 cities, towns, boroughs and shires. The rate in the pound varies from a minimum of 5d. in the shires to a maximum of 10d. in the cities. The amount of revenue collected from this tax in these 24 units was, in 1951-52, £2,420,520.

Local option obtains here, as in South Australia. There have been seven demands for reversion polls, but in all but one case the principle of land-value taxation has been reaffirmed by big majorities even though the voting basis at reversion polls is different from that at the adoption polls and gives increased voting strength to owners of vacant land.

## WESTERN AUSTRALIA

## STATE LAND TAX

A state land tax is levied in Western Australia under the Land and Income Tax Act of 1932. This provides that if the land is unimproved a tax of 2d. for every pound sterling of unimproved capital value shall be levied, with a minimum payment of 2s. 6d. Absentee landholders pay an additional 50 per cent of the tax so computed.

The total amount of state land tax collected in Western Australia for the year ending June 30, 1952, was £209,093.

## LOCAL LAND TAX

The areas over which local government bodies exercise general control are known in this state as municipalities and road districts. There are 128 road boards; 46 rate on unimproved value alone, and 82 rate town sites in their district on annual (improved) values and land elsewhere on its unimproved value. In 1949 road-district revenue from the tax on land values was £404,999; from the annual-value tax it was £80,219. Of the 19 municipalities, 14 rate on annual improved value alone, although since 1945 all municipalities have power to rate on unimproved value if they wish. The cities of Albany, Bunbury, Busselton and Midland Junction are doing this. Another city, Perth, rates its area on a mixed basis.

## NEW SOUTH WALES

The rating of land values is authorized in this state by the Local Government Act of 1919 and its amendments, except in the city of Sydney, where it is regulated by the City of Sydney Corporation.

## STATE LAND TAX

A state land tax of one penny in the pound was levied under the Act of 1895, but since the passage of the Local Government Act it has been suspended on all land within the jurisdiction of that act. The only state land tax now levied is on lands within the unincorporated portion of the western division of the state. The amount collected for the year 1952-53 was £2,363.

Royalties are collected on coal, silver, lead, zinc, gold and other minerals mined within the state.

## LOCAL LAND TAX

Local government areas comprise municipalities and shire councils. In addition to the cities of Sydney and Newcastle, there are 26 municipalities which are suburbs of Sydney, 85 country municipalities and 131 shire councils.

Section 117 of the Local Government Act of 1919 gives councils power to levy four kinds of rates; namely, general, special, local and loan rates.

In the shires, the whole of the general rate must be levied on the unimproved value of the land, but the municipalities are obliged to levy only a rate of a penny in the pound on the unimproved value. The special,

local and loan rates (and the balance of the general rate in municipalities, in excess of the required penny in the pound) may be levied either on the unimproved value or on the improved value. It is interesting to note, however, that no municipality in the state levies any rate on improved value, although free to do so.

The only bodies in the state that rate improvements are certain water and sewerage boards.

The local revenue from the land-value tax was, for the year 1953, £20,329,844.

## TASMANIA

### STATE LAND TAX

A tax is levied on the unimproved value of all land, ranging from a penny to 5d. in the pound of assessed value.

The total state land tax collected for 1952-53 was £166,454.

### LOCAL LAND TAX

There is local option for councils to rate on unimproved value alone, but no local government body in Tasmania has as yet adopted the system as the basis for collecting its revenue. There is no provision by which the rate-payers themselves may demand polls with a view to making the change. The power of decision rests entirely with the councils.

## SUMMARY OF PROGRESS

All the Australian states raise some revenue from land values. This revenue is derived in three ways: from land

rents received by the Crown for the leasing of public lands; from land taxes imposed by the separate states; and from local government taxes. Of these three, by far the most important are the local government taxes. Crown rentals are paid only by certain properties, and the same is true of the state land taxes which, except in Tasmania, South Australia and Western Australia, are levied only on lands above a certain value. The local government taxes, on the other hand, fall directly on all land. Many years ago all local governments used the annual-value system (taxing land and improvements), but the majority have abandoned it and now tax the unimproved value of land only, exempting improvements. The following table summarizes the extent to which the change in systems has been made.

STATE	LOCAL TAXING UNITS PER STATE	RATING ON LAND VALUES
New South Wales	244	244
Queensland	134	134
Victoria	198	24
South Australia	143	27*
Western Australia	147	132†
Tasmania	49	0
Capital Territory	1	1
Total	916	562

\*In South Australia one town that was operating under the land-value principle had to revert to annual-value rating when it amalgamated with adjoining local government areas where polls had not been taken. This reversion was compulsory under the Local Government Act.

†Thirty-two units levy all rates on land values. The remainder use both systems, levying certain rates on land values only and certain on land and improvements. In the 128 road districts, 83.46 per cent of the rate revenue is collected from land values; only 16.54 per cent comes from annual-rental value.

As the table shows, in two of Australia's six states, all local taxing bodies rate on land values. In three others, Victoria, South Australia and Western Australia, the tendency is for land-value taxation to spread.

#### THE SYSTEMS COMPARED

The question may be asked: What economic and social benefits, if any, are derived under the unimproved-rating system where only land values are taxed for local purposes, as compared with the annual-value-rating system where land and improvements are taxed together? Studies made by the Land Values Research Group, of Melbourne, of which Mr. A. R. Hutchinson is the Research Director, provide material for several important comparisons. The studies, made prior to 1945, have been accepted as reliable in Australia, and the results have been published in a 32-page booklet entitled *Public Charges upon Land Values*, and in two folders entitled, respectively, *Housing the Nation* and *Rating Land Values in Practice—Results in Greater Melbourne*. What follows has been taken from the booklet, which is still in print. The states have been grouped and will be referred to as Group One and Group Two. In the first are Queensland and New South Wales, where unimproved rating is universal on the local level, and Western Australia, where it is widespread. The second group takes in South Australia and Victoria, where both systems are operating, and Tasmania, where annual-value rating only is used.

The first comparison to be made is of the weight of taxation falling upon land values through federal, state



and local taxes, as levied, and the degree to which this taxation reduces the selling price of land. This is shown as a percentage of what the selling price would be if no taxes were imposed on land values at all.

WEIGHT OF TAXATION ON LAND VALUES  
FEDERAL, STATE AND LOCAL

STATE	REDUCTION IN THE SELLING PRICE OF LAND BECAUSE OF TAXES IMPOSED ON LAND VALUES
<i>Group One</i>	
Queensland	54.5 per cent
New South Wales	29.8 " "
Western Australia	16.6 " "
<i>Group Two</i>	
South Australia	14.4 " "
Victoria	8.8 " "
Tasmania	7.6 " "

It will be seen that in Queensland more than half the ground rent is taken through taxation, while Victoria and Tasmania take only a small portion. For both South Australia and Victoria the percentage is not indicative of land-selling prices throughout the state. The greatest reductions occur in the districts rating on land values and are not found in all districts.

Such wide differences in the weight of taxation and in the resultant lowering of the selling price of land might well be expected to lead to differences in economic and social development. From the following comparisons of key indicators of prosperity it will be seen that the development shown by the land-value-rating group has been greater than that of the other states. Not only are the group averages greater, but the degree of prosperity shown in the individual states appears to follow in order

of the weight of taxes imposed on land values. In all the items compared, Queensland, the state where half the ground rent already is being collected, easily heads the list.

This is apparent in comparing the areas devoted to "all crops" for the period 1929-38. In this period the selling price of land in Queensland, per head of population, reached its lowest recorded level.

AGRICULTURAL DEVELOPMENT  
1929-30 TO 1938-39  
AREA UNDER ALL CROPS

STATE	ACREAGE INCREASE OR DECREASE	PERCENTAGE INCREASE OR DECREASE
<i>Group One</i>		
Queensland	688,554 acres' increase	65.8 per cent increase
New South Wales	1,548,411 " "	22.0 " " "
Western Australia	153,253 " "	3.4 " " "
<i>Group Average</i>		21.5 " " "
<i>Group Two</i>		
South Australia	242,826 acres' decrease	4.9 per cent decrease
Victoria	559,959 " "	10.0 " " "
Tasmania	22,269 " "	8.4 " " "
<i>Group Average</i>		7.6 " " "

Queensland, in particular, has been able to increase her production of wheat at prices which have caused states in Group Two to reduce their acreage. This has been possible because of the lowering of land prices in Queensland. Tasmania has very little wheat acreage, and the figures are of no significance for this state and are included only for completeness.

The most significant single indicator of progress is to be found in the increase in the number of dwellings that are built in any country. This is at once an indicator

of the extent of real settlement and of the general level of prosperity, for the building industry is a basic one, and activity in it is reflected in many dependent industries.

In making interstate comparisons, some modifying factors must be considered. It is not sufficient merely to compare dwelling increase with population increase to establish a stimulating effect owing to taxes on land values. Account must be taken of the age composition of the population, for, clearly, if in one case the increase is mainly of infants by natural increase, less new houses would be required than where the increase is of adults. These difficulties of comparison are overcome if we compare the dwellings built with the marriages taking place in any period.

In the following table this comparison has been made for all states for the period between the census of 1921 and that of 1933.

DWELLING CONSTRUCTION COMPARED TO MARRIAGES  
1921-33

	NEW DWELLINGS CONSTRUCTED	TOTAL MARRIAGES	DWELLINGS BUILT PER 100 MARRIAGES
<i>Group One</i>			
Queensland	58,501	80,692	72.3
New South Wales	174,914	237,639	73.6
Western Australia	30,756	37,671	81.5
<i>Group Average</i>			74.0
<i>Group Two</i>			
South Australia	31,768	52,311	60.5
Victoria	104,092	165,833	62.6
Tasmania	5,987	20,050	29.7
<i>Group Average</i>			59.3

These figures are illuminating. They show that the land-value-rating group had a dwelling-construction activity 25 per cent greater than that for the annual-value-rating group for the same period. Not only that, but the activity in each of the states in Group One is considerably above that of any state in Group Two. Further still, some of the districts in South Australia and Victoria rate upon the land-value basis, while in Tasmania none at all do this. It is significant, therefore, that Tasmania is at the bottom of the list.

The direct connection between the rating systems and dwelling construction may be pursued still further within the two states that have some districts rating land values. It is then seen that these are the districts which contributed most to their states' better showing than Tasmania.

In Victoria, although at the 1921 census only 16 per cent of the state's population was in the 14 districts rating land values, these districts accounted for 46 per cent of the total increase in dwellings for the state between the two census years. Moreover, in Melbourne (Victoria), over the 20-year period from 1921 to 1940, the municipalities rating land values built 2.12 times as many houses per acre available for building as did their counterparts rating on the annual-value system. Similarly, evidence submitted to the Commonwealth Housing Commission in South Australia showed that dwelling construction in the districts rating only land values was markedly superior to that in the districts rating both land and improvements under the annual-value system.

The ratio of the value of improvements to unimproved land value in 1939-40 was 151 per cent in the land-value-rating states to only 79 per cent in the others, and it was highest, 198 per cent, in Queensland, where the land-value tax is highest. Further, the average total value of improvements per land taxpayer was fully twice as great in the Group One states as in the others. This would seem to indicate that the exemption of improvements has tended to encourage the construction of not only more, but better, improvements, and that these benefits are directly related to the weight of taxation placed upon land values.

Another comparison made between the two groups is of the average income received by non-property owners having incomes high enough to require them to submit a Commonwealth income tax return for the income year 1938-39. The figures here are only slightly favorable to the Group One states. On the other hand, the proportion of persons receiving these higher incomes is considerably greater (40 per cent greater) in the states in this group.

The average annual wage paid to adult male workers in factories, according to the Commonwealth Year Book for 1939, was £237 for Group One, and the real wage index, having regard to changes in the cost of living, drawn from the same source, was 1274. For Group Two, the group average wage was £219 and the index figure 1160. (Nineteen-eleven as base 1,000.)

"One of the most delicate tests of whether conditions are favorable or not in any country," says Hutchinson, "is the flow of migration. If more people are coming to

that country than are leaving it we may be sure that the new citizens regard the prospects in their new home as better than those in the land they are leaving. Conversely, when departures exceed new arrivals, it must be regarded as an ominous sign." The data show a net migration into the Group One states between 1929 and 1938 amounting to 8.8 per 1,000 of 1929 population, and a net outflow from the other states averaging 10 per 1,000. The inflow for Queensland, the state with the highest level of land-value taxation, was the greatest, 16.5. All of the "annual-value-rating states" show an outflow. For Victoria this is slight. For both South Australia and Tasmania it is considerable, 29.1 per 1,000 and 15.5 per 1,000, respectively.

No doubt it can be questioned whether conditions in the two groups of states are sufficiently similar to make the conclusions reached, purely from the data given, wholly reliable. To remove this doubt would require an analysis of political conditions and other factors, more detailed and extensive than time and space permit. But certainly it must be admitted that the data presented, pointing consistently in the same direction, make a sufficiently good prima facie case for the Group One states where the land-value taxing principle is universal among the local governments of two of the states and widespread in the third, and where the weight of total taxation on land values is greater than in the Group Two states. In none of the comparisons are the figures very close. In some of them the differences are startling.