

municipal authorities must take a poll on the proposal, and in this way up to last July it has been voluntarily adopted by 17 boroughs, nine counties, seven road districts and one town district. In August last the proposal was defeated in Auckland by more than two to one (1697 against 753). This was a great disappointment certainly, but it was mainly due to the fact that our single tax propaganda had so alarmed the privileged classes that they forced the contest solely on the straight single tax issue. The papers all united in denouncing it as "single tax" and simply vied with each other in misrepresentation and abuse. Only three months later it was put to the vote in Wellington, the capital city of the colony, with the exactly opposite result, being carried by more than two to one (1,261 against 591), but in Wellington the newspapers did not indulge in the unreasonable abuse and vituperation which disgraced Auckland papers. A number of other places have adopted the reform since July, and it is being constantly brought forward all over the colony. In the important county of Southland a demand for a poll has been signed by over 800 persons, and the polling is to take place next month. [This letter was written in February and the result of the vote is not yet reported in the United States. Editor Public.] Many of the country papers are now advocating the measure, and if it should be carried in Southland (which seems highly probable) it is expected that the government will bring in a bill to make it universal, instead of only local and optional as at present. The act provides that the rate shall be so adjusted as to produce as much revenue as under the old system, and that it shall be levied on the capital or gross value of the property after deducting the value of all improvements thereon. The term "improvements" "includes houses and buildings, fencing, planting, draining, clearing from timber, scrub or fern, laying down in grass or pasture, and any other improvements whatsoever on land, in so far as the benefit thereof is unexhausted at the time of valuation."

It is evident that taking this as the basis of revenue for any city or borough, means the actual adoption of single tax for all municipal or local taxation, and as it is equally evident that every argument for its adoption for local purposes is also cogent when applied to the question of revenue for national purposes, it is easy to understand the determined opposi-

tion of the financial institutions and the monopolists generally.

We have, therefore, every reason to be satisfied with the steady progress that the reform is making, and to feel confident that ere long this municipal and local form of single tax will be law throughout the colony. We shall then be ready for the next steps towards national single tax in the shape of another penny in the pound and abolition of the £500 exemption—recouping the people by an equivalent reduction of customs duties.

#### THE CAUSE OF LAND VALUES.

Extract from the expert real estate article in the New York Herald of April 6, 1902.

The value of real estate lies in the presence of the multitude, for the fundamental reason that the congregating of men means the effecting of economies. Inasmuch as the use of ground is necessary for establishing the business interests and the means of communication by which these economies are secured, as well as because one can only take advantage of the public demand for goods or for services by the use of ground in some way, the owner of the ground can reap the benefit of these things in rent.

Whatever, therefore, increases the facility of communication in a city increases its advantages to business men and is promptly reflected in the rental value—and, of course, the selling value—of its real estate. It is not difficult to see how the improving of all sorts of transit systems in New York is a favorable factor for the real property of the city as a whole, as well as for the particular localities immediately affected.

#### THE SIN OF DESIRING SPECIAL PRIVILEGES.

If we cannot think of any good thing in the life to come under the monopoly of one man or one group of men, must not the same feeling prevail as to the possession and enjoyment of good things here on earth? I cannot look with unconcern upon the tendency which prevails to-day to place before our young men and women the ambition to rise in the world at the expense of their fellows. I cannot think that it is the best thing we can do for the real life of our sons and daughters to center their whole thought and efforts upon the idea of "getting ahead." I dare to say that it is a crime against the human soul blacker and more terrible than any for which death is made the penalty by common law to create in the minds of human beings on the

very threshold of their years the impression that it is a wise or a good thing to gain and hold opportunities or privileges in this world to which thousands and millions of their fellows can never hope to aspire. To be willing to rise while others are sinking in the mire, to be willing to have an eminence which is attained by standing upon a pyramid of struggling human bodies, to be contented to have and enjoy while others starve, to be satisfied to prosper while any earnest, honest toiler plods on toward the goal of despair and death, betrays a moral sense which the beasts of the field put to shame.—William Thurston Brown.

This little story is declared to be true, and we very much hope it is. It relates to Jacob Grimm and runs:

One of his prettiest tales ends with the words: "Whoever refuses to believe this story owes me a thaler."

One winter morning a little Jewish girl rang the doorbell and asked if Herr Prof. Jacob Grimm was at home. When informed that he was not, she said, politely:

"Will you please hand him this thaler when he returns?"

The servant took the coin, glanced at it curiously, and inquired who sent it, and what it was for.

"I owe him the money myself," said the little girl.

"Why? For what?"

"Because I don't believe the story about the wolf."—The Book Lover.

The Lady—Shame! Shame! Do you know what you are doing when you destroy that poor bird's eggs?

The Boy—Yes, ma'am. I am preventing a lot of innocents from coming into the world to be slaughtered for women's hats.—Chicago Daily News.

During the rush hour yesterday afternoon a dignified man entered a well-filled Market street car and tried to work his way in to secure a strap to hang from, but the conductor, who was collecting fares, blocked his progress.

"Step lively, there!" said the passenger.

"Were you speakin' to me?" asked the conductor, elevating his eyebrows.

"Certainly," replied the passenger. "Step forward, so we can get inside. Plenty of room up front!"

"If you will attend to your business I will attend to mine," snapped the conductor.

"If you can't take your own medicine better than that you had better try