

posed means to break up the land monopoly, especially the monopoly of forest land, which has been largely increasing during the last few decades.

The idea of taxing land values has also been advocated in Parliament in this year by Mr. Carl Lindhagen, M. P., the Mayor of Stockholm. He has by a motion in the House requested the government to investigate the matter with a view to ascertaining the best means of applying the principle to legislation. But vested interests were too strong in the Parliament to permit the motion to be carried. It was defeated in both chambers. About the same time the proposal was in the House to tax the *increased* land values only. This proposal was defeated in the upper House, but carried in the lower. It was, of course, also very easy for this most very democratical House to carry this measure. The tax on increased values would not be a yearly tax, but only a tax when the land was being sold—an idea which is realized in some cities of Germany (*die Zuwachssteuer*). I was rather glad that the latter was rejected, because I am not sure that its adoption would not have hindered the realization of the greater principle. And I am also more and more opposed to the taxation on increased land values only, because it would be only partial, and would be effective only in advancing communities and not in rural districts, nor in stationary communities, which would be left untouched. The influence would be for the rural population to migrate to the towns in yet larger numbers. I consider it is very necessary for the Single Taxers in every country to think out this important phase of the question.

We have now in Sweden a very hard struggle to propagate our radical ideas, and I would finally appeal to my fellow countrymen in the United States to assist in the contest as much as possible. I intend this autumn to visit the United States for the purpose of studying the social problems of the country. I would invite any of your readers who may feel disposed to communicate with me to do so to the address below.

"Land Values," 876-77 Strand,

London, W. C.

JOHAN HANSSON.

PROGRESS IN NEW SOUTH WALES.

Some further details of the tax provisions in the New South Wales Local Government Act are given in a letter from Mr. J. R. Firth of Sydney, received just after the last number of the REVIEW went to press. This act, now in operation, creates a number of new local governing bodies called Shires, which cover all of New South Wales not under local government before (practically the county districts) except the very sparsely settled portion.

These shires have only one source of

revenue, a tax on unimproved value of land, not to exceed two-pence in the pound, *i. e.*, 4 cents on each \$4.80, or a little under 1 per cent. They can tax nothing else, though they will receive a subsidy from the central government.

The act also gives new power of taxation to municipalities. Under the former law they were compelled to raise their revenue by a tax on the annual income from improved real estate and a similar tax on 5 per cent. of the capital value of unimproved land. But the tax on vacant land could be evaded by leasing it for a horse pasture at a low rental; while the tax on improvements was much the heaviest because computed on gross rental.

Under the new law the municipality must impose a tax of a penny in the pound on the capital value of all land. The balance of the revenue can be raised by a tax on improved property or an additional tax on land values only. In the latter case the total levy must not exceed the amount that would be produced by a tax of 2d. in the pound on unimproved property and 2 shillings in the pound on the rental of improved property.

The important feature of this legislation is the recognition of land values as the proper subjects of all increases in taxation.

While the taxes proposed will not give the people a greater share of the annual rent, in most cases, than is now taken by real estate taxes in the United States, still the increase obtained will be accompanied by a decrease in the taxation of improvements. Instead of seeking for new ways of taxing labor products the people of Australia and New Zealand are gradually shifting the tax burden on to the land values.

PROGRESS IN GERMANY.

Quoting from the German Single Tax organ the progress the Fatherland is making in putting our fundamental truth into practice I will only name a few of the larger communities, though in Saxony alone nine towns, ranging in population from 551 to 5,085 inhabitants, have adopted a land value tax.

But the city of Leipzig, also in Saxony, 371,434 inhabitants, did not seem to feel quite safe, so it has limited this new tax on land value to three years, and stipulates that the extra income from it shall be used to build good roads. The city council of Manheim, together with the councils of other towns in Baden, asked the government of Baden for the permission to tax the increased value of land not in use.

The Committee of Finance of the Hessian government urged unanimously the adoption of a bill taxing the unearned value of land in the face of petitions from the land owning societies. Quite a number of small towns near Blumenthal, Hanover,

are reported to have resorted to the land value tax. But the most important and far reaching step was taken on the 20th of March, when the Berlin city council by a vote of 65 against 54 providing for a tax on the increased value of land (Zuwachsteuer). To this the German S. T. organ remarks: Its practical application is of course postponed, as it was referred to a committee, and we are prepared for many a hot fight yet, which only he who knows the heated ground of Berlin can understand, but in spite of all that we may consider it an extraordinary victory.

A given amount of land in the city of Cologne yielded a tax revenue of 20,000 marks, but after one year taxing this same area in accordance with its selling value it produced 200,000 marks.

Everywhere, where the taxation of land value has been adopted, a reduction in rents has followed, in Dortmund, 90,000 inhabitants, where the first, or one of the first adopting the new system, a home which rented before for 154 marks is rented now for 101 marks, another 206 marks, now 136 marks, etc., etc. And, says the writer, this is not yet quite our ideal tax, since we still tax houses also, and will make a still better showing when we exempt the improvements. But half a loaf is better than no bread, and keeping hammering at it we will get the other half a loaf later. It would be idle to wait till the state gave us permission to tax land value only. Let each community go ahead and make its own tax laws, with which the state does not interfere as long as it "pays the King what is the King's."

We are pleased to hear that now in Italy the seed of our doctrine is planted. Our fellow Single Tax worker, Mr. Ummen, has delivered in a series of Single Tax lectures in northern Italian towns which has appeared in pamphlet form under the title of *Riforma dei Tributi Agrari*.

On May 1st a daily Single Tax paper has been launched in Berlin named *Deutsche Nachrichten* which is to stand shoulder to shoulder with the present German organ, which has changed its name to that of "*Bodenreform*."

The *Bodenreform* of May 20 reports the following additional towns as having adopted land value tax: Schmalkalden, Rudesheim, Herford, Witzenhausen and Freiberg, and it says that in fifty towns, or their councils, it is under discussion, and such discussion, with hardly an exception, has ended in our favor. F. BURGENDORFF.

Fred. Skirrow, of Keighly, Yorkshire, was in Manchester last month organizing the great demonstration which took place at the Belle Vue Gardens on June 29d, of which mention will be found in the article by John Paul on another page.

NEW YORK GROCERY CLERKS ORGANIZE.

A REMARKABLE MEETING, WHICH ELICITS UNMISTAKABLE TESTIMONY OF THE SPREAD OF SINGLE TAX DOCTRINES AMONG THE WORKERS — STRIVING FOR RELIEF FROM FEARFULLY OPPRESSIVE CONDITIONS.

On a rainy Sunday afternoon in the most unseasonable May of this year, a crowd of men were gathered in a grimy, ill-lighted hall on 54th Street, near Third Avenue, in the City of New York. The meeting consisted principally of young men, country boys, who had come to the city from their rural homes, from Ireland or Germany. They occupied long seats which were placed across the room at intervals. Upon a raised platform at the end of the hall stood a desk and a chair for the use of the chairman and on either side, placed against the windows, were desks for the secretaries. A sign, reminiscent of the signs which one sees outside grocery stores, read "Persons wishing to join the Grocery Clerk's Union enroll here."

This meeting was interesting as illustrating the inception of many similar movements which have seriously and favorably affected the well-being of the laboring masses of the city. It is often said that unions are organized by the men to enable them to tyrannize over their employers, but this was the beginning of a union, and even the most unfriendly critic would find it difficult to deny that the purpose at which it aimed was worthy of support by every citizen who believes in bettering the condition of his fellow men. The union was organized not to advance wages, not to restrict employment to its members, but simply to ask for living hours of labor. The present condition compels the majority of the men who are working in grocery stores to work from six in the morning until nine at night, winter and summer, with the exception of Saturday night, when they work until midnight or one o'clock, according as the stress of business demands.

Not alone were the employees protesting, but there appeared with them many of their employers, anxious to be relieved from the strain of keeping their stores open so late, for the employer or capitalist is almost as badly hurt by this system as the employes. The organizers had invited to address the meeting John S. Crosby, H. Robinson, Abram Abrams, of the Central Federated Union; John J. Murphy, J. P. Kelly, of the Letter Carriers' Association; Timothy Murphy, a grocer, and some of the officers of the Manhattan and Bronx Retail Grocers' Association.

The speeches were extremely interesting, especially to a Single Taxer. With the exception of the representatives of the Central Federated Union, who urged the men to place their main reliance upon organiza-