

dissatisfaction among the farmers and business men.

The trial valuations already made show that the landlords possess 80 per cent. of land values, the farmers 62.88, the small holders 35.95, and the house owners 26.25. Who is going to be frightened by the exemption of improvements after this showing? The valuations in Copenhagen have been much criticised as they show only about one fourth ground value, as compared with improvement value. There is obviously something wrong in this valuation, as has been abundantly proved by examples that have been cited.

—ABEL BRINK, Frederickssund, Denmark.

SOUTH AUSTRALIAN NOTES.

Mr. Edward McHugh of the United Committee in Great Britain has been here for two weeks, and during that time has addressed twelve meetings. His visit was eagerly looked forward to by the members of the South Australian League, and Mr. McHugh has captivated everyone by his charming manner. In his addresses he was clear and concise, and forcibly presented the Georgian principles to the people. His address at the Commemoration social was very interesting on account of his personal friendship with Henry George. Not only will this visit cause outsiders to think seriously on Single Tax lines, but it will have the effect of inspiring our own workers to greater activity in the cause of true reform. We were all sorry when the time came to wish him good-bye.

The Henry George Social held on August 29th, was a brilliant success. A committee was appointed to attend to the decorations and they did their work well. The place was transformed into a fairy bower. The stage was nicely decorated with lilies, and a photo of Henry George was a prominent attraction. The address was given by Mr. McHugh and was much appreciated. Elocutionary and musical items were nicely rendered, and the evening was brought to a close with dancing and refreshments.

The Purnong Single Tax League consists of an energetic band of workers on the

River Murray. Though the numerical strength of the league is not great, there are no more enthusiastic workers to be found anywhere. This year there was special interest in their social on account of the visit of Mr. McHugh who went there to deliver the address. The drama, "The Story of my Dictatorship," was especially staged for the occasion, and was a great success. Our friends at Purnong are to be complimented on the work they are doing among the farmers on the Murray.

With a view to stimulating interest in land values rating for local government purposes, this league has forwarded literature to every mayor, alderman, councillor and town clerk in South Australia. It is already beginning to bear good fruit; four councils have decided to take polls on the question at the annual elections in December next. Already eight municipalities have adopted land values assessment as their basis for raising local revenue, and we are hopeful that at least another six will come under the operation of the Act next December.

As a proof that the heaven is working, I was invited to deliver an address before the Economic Society at the Adelaide University, on "The Principles of Land Values Taxation." There was about fifty students present, and Professor Mitchell was in the chair. The address was followed by an interesting discussion lasting about two hours, and a cordial invitation was given to me to again visit them.

The federal elections will be held here about next May and things will be very interesting. A clause in the Defence Act makes training compulsory for boys and there is a revolt against this introduction of conscription. A freedom league has been started, and already it has thousands of members who are pledged to demand a repeal of the compulsory clauses of the act. This league will make things very interesting when the elections come on.

The great fight we have in Australia is to beat down protection. The people, chiefly because of the support given by the Labor Party to it, have the idea that a tariff is a good thing for them. We are hammering away to show the fallacy of

so-called protection, and many people are beginning to realize that duties increase the price of commodities and are of no benefit to any one except the manufacturer. At present the Labor Government that claims in a special degree to represent the interest of the workers, raises £15,000,000 a year from customs duties and only £1,400,000 from land values. How they can justify their party is a mystery to all thinking people. The land values tax is progressive in principle, and has an exemption of £5,000 which gives people an opportunity to evade payment of the tax. With a Labor Party in power that had a knowledge of right principles, and having a majority in both Federal houses as they have at present, Australia could be made a paradise for the workers in a very short time, but I am afraid they will miss their chance of doing good, and will be defeated at the next election.

Workers in Australia have been cheered by the good work being done in Great Britain and America.—E. J. CRAIGIE, Secretary. Adelaide, South Australia.

NEW ZEALAND TOWNS AND COUNTIES FOR UNIMPROVED LAND VALUE RATING.

The New Zealand Official Year Book for 1911 shows eighty-nine towns, cities, boroughs, and counties that have adopted the rating on unimproved values since 1898. For reasons which those on the ground are better able to determine the majorities by which such rating were adopted vary greatly. Thus Dannevirke Borough voted in 1907 and recorded 308 votes in favor to 94 against. But the Heathcote Road District rejected the proposal in 1905 by a vote of 403 against to only 135 in favor. Grey Lynn Borough, which was represented in Parliament by Hon. George Fowlds, carried the proposal by a vote of two to one.

The cities where the privileged interests are naturally more entrenched do not present as good a showing as the counties. Thus Auckland City rejected the proposal in 1901 by a vote of 1,697 against to 753 in favor. Christ Church City in 1902

adopted unimproved land value rating by the narrow margin of 596 votes in favor to 512 against.

It may be said that where the vote has been taken to rescind the rating on unimproved values almost without exception substantial and sometimes increased majorities have been recorded in favor of the system. Nothing is more certain than that the method has come to stay. It may be noted also that the growth in the number of towns to be recorded in favor of the system constantly grows. Since the Year Book printed the list to which reference is made other boroughs and counties have fallen in line.

As to Vancouver, it seems that for several years that city in British Columbia has been booming at a rate that has somewhat mystified the less progressive communities south of the British line. The Vancouverites believe that much of their prosperity is due to the fact that several years ago they started in encouraging the building of homes and of factories by gradually lessening the taxes on improvements so that at the present time there are no taxes at all for local purposes on buildings—which seems to stimulate building activity faster than in any other city on the Pacific coast.—N. Y. *Evening Sun*.

NOTHING but the most horrible perversion of humanity and moral justice, under the specious name of political economy, could have blinded men to this truth as to the possession of land—the law of God having connected indissolubly the cultivation of every rood of earth with the maintenance and watchful labor of man. But money, stock, riches by credit, transferable and convertible at will, are under no such obligations, and, unhappily, it is from the selfish, autocratic possession of such property, that our landholders have learned their present theory of trading with that which was never meant to be an object of commerce.—SAMUEL TAYLOR COLERIDGE.

LANDLORDISM is of no benefit to any State or community.