

SINGLE TAX REVIEW

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of Single Tax Progress.

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PUBLISHER'S NOTES.

WE must apologize to our readers for again disappointing them. We were confident that the matter promised for our Special New York Number would be ready in time for this issue, but events happened which postponed the preparation of several of the promised articles. But our readers will lose nothing by waiting. And in order to compensate our friends for the exercise of patience we shall issue the Nov.-Dec. Number as much in advance as possible.

THE contribution in our last issue from the pen of John Archer, of Huddersfield, England, has occasioned much favorable comment. A. A. Whipple, of Kansas City, Mo., writes: "The article entitled 'Land' is a classic. In thought and expression it equals if it does not excel anything on that phase of the subject of Single Tax I have ever read, not excepting the writings of Henry George." S. Tideman, of St. Louis, writes: "The article is quite the best I have seen for a long time."

ERRATA.—In the contribution of Thomas Hunt, in July-August REVIEW, page 46, second column, for "the user and occupier of land" read "owner and occupier of land."

THE WORKING OF THE AUSTRALIAN FEDERAL LAND TAX.

On its first year's working the Act promises to be an unqualified success. The Act threw the responsibility of valuation upon the land owners, with adequate safeguards against misrepresentation. The result was astonishing. For the owners returned a total unimproved value of £207,547,540, which the Department, after eliminating the effects of "misconception of the law," reduced to £178,446,698—a precedent surely in taxation annals. Those who fear that taxes raised from land are necessarily swallowed up in the cost of collection, will be surprised to learn that the gathering of the first £1,367,177 cost only £17,121, the percentage of cost to receipts being 1:25.

The Act had a striking effect upon the sale of large estates. Immediately prior to the first collection "the Department was aware" that many landowners sold largely. During the first four months of the tax, landowners could receive concessions by sales, and in this period taxable land to the value of £2,712,775 was disposed of. Discussing the working of the Act over the next nine months, the Commission of Land Tax reported "Taxpayers sold more than £18,000,000 worth of land in 18,288 separate transactions, and other taxpayers, or in some instances the same taxpayers, bought over nine million pounds worth (£9,000,000) of land in 2,874 transactions. This indicates a substantial sub-divisional movement as a result of the tax, and purchases by taxpayers, that the fact that the tax has to be paid, has not deterred many from increasing their holdings.

H. S. GULLETT.

DEATH OF W. H. T. WAKEFIELD.

I met Mr. Wakefield in Denver, to which city he had removed from Kansas, last winter in order to be with his children in his declining years. With him was his life's helpmate.

At this time he was so feeble that it was necessary to carry him to Single Tax club meetings, for he would insist upon being