

are made by the labor of today. They are enjoyed by those that live today. They begin to decay as soon as made, and are only kept in condition by the continued exertion of labor. Each generation has its own wants and needs, and its own burdens. We cannot know in advance whether the things we do today will be a benefit or a curse to our posterity. We attempt to dodge our responsibility by the expensive and clumsy expedient of bond issues, because we want to shirk the payment of the taxes necessary to pay for our public needs as far as possible.

"But the real heart of the matter, Jack, is that we the people, that is, all of us allow a few of us to take for our own private use the fund that the Creator designed to be used for the benefit of all. This forces the taking by governments of a large part of the earnings of the most of us, for public purposes. The public revenue goes wrongfully into the private coffers of the few, and the many are robbed to fill the deficit. Perhaps some day the robbery will be stopped, and then public revenues will be large enough for public needs, and we will cease to try to pass the burdens on to posterity."

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THE SINGLE TAX IN AUSTRALASIA

From an Address Delivered by Max Hirsch in Celebration of Henry George's Sixty-Ninth Birthday, Before the Single Tax League of the State of Victoria, Australia, September 9, 1908. As Printed in the Melbourne "Progress" of December 1, 1908.

To Australia still belongs the pride of place; and, in Australia, to the State of South Australia, at least in point of time. That State imposed a tax on the unimproved value of land for State purposes as early as 1886, and without exemptions; and ten years later also gave to municipalities the option to rate land values alone, though, unfortunately, under conditions which have prevented all but one municipality from profiting by the option.

In Queensland the Georgian ideas were introduced by the greatest of our living statesmen, Sir Samuel Griffith, now Chief Justice of the Commonwealth. Inspired by George's writings, he initiated the exemption of improvements in 1891, and gradually extended the system. The results were so eminently satisfactory that his conservative opponents were compelled to place the coping stone on his structure, and to exempt all improvements in 1905. More than 10 per cent of the annual value of land is now used for public purposes.

New Zealand, under the guidance of that great statesman, Mr. Ballance, imposed a tax on the unimproved value of land, also in 1891, and in 1896 gave to municipalities the option of rating

land values alone. Nearly half the rates are now raised in this manner.

In point of actual achievement, however, New South Wales holds the world's record. You are aware that in 1896 Mr. G. H. Reid imposed a land value tax, disfigured by many exemptions. For this Sir Hector Carruthers, a single taxer, substituted the rating on land values, as far as the municipalities would adopt it. His Act made this system compulsory as to part of the rates, and optional as to the rest; and the result has demonstrated the wisdom of this provision. For nearly every municipality has discarded taxing improvements altogether, and in the nine cases in which councils wanted to adopt the dual method, a referendum of landowners themselves has compelled them to adopt the true system. At the same time, Sir Hector conferred wide powers of administration upon the local councils, compelling such high rates that at least 20 per cent of the annual value of the land is now used for public purposes. The city of Sydney is as yet under the old system, but this also will be changed soon.

Western Australia, the baby State, also has imposed a tax on land values for State purposes, and has given its rural districts power to exempt improvements from rating.

Tasmania has had a tax on the improved capital value of land for many years, and many efforts have been made to exempt improvements. But though the lower House has passed no less than four bills for this purpose during the last ten years, the upper House, where the landlords sit, has rejected them all. A new effort is to be made during the present year, which we may hope will have more satisfactory results.

The only Australian State which has failed to achieve anything in our direction is our own Victoria. Once it marched at the head of Australian democracy; now it brings up its tail. May be the efforts now being made by the Bent ministry may succeed, but it would be rash to assume so. Meanwhile population is still leaving us every year for those States which, by taxing land values in some form, make it easier to earn a living for those who do useful work, than is the case in their native State.

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GILBERT K. CHESTERTON ON THE AUTHOR OF "HER MAJESTY'S SHIP PINAFORE."

From the London Nation of December 5.

He had the power of putting a prejudice suddenly under a light in which it could not live. He performed the true purpose of a plague or a consuming fire; he burnt up everything that can be burnt. For instance, the real idea of patriotism cannot be burnt; it is incombustible and incorrupt. Whatever anyone says, it is true that