

a holding worth £10,000. The owner of £20,000 worth of land will have to pay more than double the tax the owner of £10,000 worth of land will pay.

I hope this Progressive Land Tax will never become popular in America because if successful in what its advocates want, namely to break up large estates, it merely produces a lot of small monopolistic land owners who will be against the land values tax and have more votes against it. Besides, it leads to nominal subdivision of estates among the members of a family.

Tax Commissioners have been appointed for each of the six States and they are engaged making a complete valuation of the land.

The Tariff on Imports was increased here nearly two years ago and prices have risen enormously since. Everybody is asking or striking for higher wages. "Prices shoot up the elevator while wages climb down the stairs."

I might say in closing that the Fels Fund is enabling us to go into the campaign with new vigor, and it was a great help in the fight for rating land values in South Australia.—ROYDEN POWELL.

NOTES FROM NEW SOUTH WALES.

The second general election of aldermen under the Local Government Act was held on the 28th of January. Your readers will be interested to learn how the almost universal adoption of rating entirely on land values affected them. As a matter of fact, in a vast majority of cases, the question of rating was not an issue in any sense. It is generally recognized as the right thing to raise local revenue from the unimproved value of the land only. Many people now wonder how it was that the old system, continued so long. The man who thinks that rates should be levied upon improvements in many quarters is regarded as being mentally deranged. Our talk then was comparatively easy. We had only to pay attention to a few places where full advantage has not been taken of the law. At Prospect and Sherwood, for instance, the three worst opponents were defeated. At Lane Cove a similar change was se-

cured. This was a doubtful place and for three years it has taxed the energies of our friends locally to back up the friendly aldermen in the council in order to keep things straight. At Woollahra an Alderman who recently proposed an improved value rate was defeated and a member of our tribe elected in his stead. In various places old opponents were rejected and it is to be hoped that they will develop a little common sense during their sojourn in the outer darkness.

The place that has given us most trouble is North Sydney. It is the largest municipality, outside the "City," in the State. The aldermen were an intensely conservative lot. They hated the new Act. Like all conservatives they believed in a borrowing policy and—outside the "City"—had the largest debt in the State. Some of the most vicious examples of land monopoly in the metropolitan area are in North Sydney. The aldermen appeared to think that it was their bounden duty to nurse them. They were also a very slow lot, and North Sydney in 1908 was about the last municipality to strike its rates under the new system. The aldermen watched the results of various polls taken in that year and came to the conclusion that it would not be wise to risk a poll in North Sydney. So they decided in 1908 to rate entirely on unimproved values at $3\frac{1}{2}d$ in the pound. They made it clear that they were against the principle. They wanted to impose an additional "general" rate on improved values, but feared the result of a poll. Now it is well known that cunning lawyers very often find a loop hole, even in the best of laws. Our Local Government Act was no exception to the general rule. The aldermen found that they could impose a "loan" rate for the payment of interest and the repayment of principal without a poll being permitted. So in 1909, instead of again imposing the $3\frac{1}{2}d$ rate on land values, while swearing that they were not Single Taxers, they reduced it to $2\frac{1}{2}d$ and imposed a loan rate of $.35d$ on improved values. We made a protest, but having no power to demand a poll, were helpless. In 1910 the rates were $2\frac{3}{4}d$ and $.33d$ respectively. I tried to rouse the local people but failed. It is a hard place to work. As the time for

the election drew on I got to work and issued two leaflets and held a number of open air meetings. The effect was good. In 1910 the improved value rate was carried by 11 votes to 4. After the election, it was 8 to 7 in our favor. But a majority of one was too narrow, especially as one or two men on outside were rather doubtful. One of them was absent when the question of imposing the rate came on. Then one of the other side came round to our view. He said that he was convinced that the people wanted rating on land values only. Then one on our side deserted, giving a bogus reason for doing so. That made the voting equal and the Mayor—an opponent—gave his casting vote in favor of the improved value rate. If the absent man returns in time and votes straight it may be possible to prevent the rate being confirmed in about a fortnight's time, but it is doubtful. Our agitation has had the effect of reducing the rate on improved values. The rate for 1911 are 3 1-3d in the pound on unimproved values and 1/4d in the pound on improved values. Our reasons for paying so much attention to North Sydney were that the bad example of the council might be copied by others. However, that is extremely improbable now. We are certain to win in the long run even in North Sydney. I think that my best plan now will be to give a list of the municipalities and shires and the rate imposed, etc. I am giving all that I have, so far, been able to get the figures of, for 1911. It is not a picked list so that your readers can see exactly how the matter stands.

Municipal and Shire Rates 1911.

Municipality or Shire	Unimproved Value		Toraise, £
	£	d	
Marrickville	1,193,085.	3 3/4.	18,500.
" (local)	65,062.	1/2.	137.
Vancluse	372,490.	3.	4,656.
Waverley	986,168.	4 1/4.	17,463.
Darlington	124,067.	3 1/2.	1,698.
Ryde	430,701.	2	3,489.
Newtown	1,324,432.	2 1/2.	13,389.
Balmain	1,240,908.	4.	19,647.
Waterloo	407,075.	4 1/2.	7,632.
" (local)	38,754.	1/2.	80.
" (local)	14,998.	1/2.	31.
" (local)	11,362.	1.	47.

Botany	172,845.	4 1/2.	3,240.
Sutherland (Shire)	446,016.	1 1/2.	2,840.
Alexandria	382,692.	5.	7,972.
Murrurundi	31,404.	5.	654.
Mosman	899,835.	4.	14,997.
Annandale	372,853.	4.	6,214.
Kogarah	392,722.	3 1/2.	5,727.
Kuring-gai (Shire)	1,008,661.	2.	8,405.
" (local)	844,786.	3/8.	1,323.
Warrah (Shire)	1,196,224.	1.	4,984.
Dundas	111,321.	1 1/2.	690.
Woollahra	1,673,445.	3.	20,918.
Canterbury	579,838.	3.	7,248.
" (local)	545,000.	1/4.	567.
Drummoyne	676,961.	3 1/4.	9,167.
" (loan)	676,961.	1/4.	705.
Petersham	1,069,640.	3 1/4.	14,484.
Strathfield	405,068.	3.	5,063.
Hunters' Hill	315,754.	2 1/4.	4,250.
Moree	86,690.	3.	1,083.
" (Water)	56,608.	4.	943.
Inverell	302,417.	3.	3,710.
" (Lighting)	263,529.	1/4.	366.
" (local)	263,529.	1 30-64	514.
" (Special)	302,417.	1-16	73.
Penrith	139,684.	2 1/2.	1,455.
Leichhardt	713,823.	4 1/2.	13,384.
Enfield	202,498.	3 1/2.	2,953.
North Sydney	2,184,673.	3 1/2.	30,343.
Ashfield	1,091,536.	4.	18,192.
Manly	1,271,892.	3 1/2.	18,548.
" (Loan)	1,271,892.	1/4.	1,766.

All the above rates are on the unimproved value of land. In some cases the same place is mentioned twice, or more. Thus Marrickville has a general rate of 3 3/4d in the pound for the whole area. But there is a portion of the area where the streets are watered so a "local" rate is imposed, also on the unimproved value, of the land adjoining those watered streets. Again, Drummoyne has a general rate of 3 1/4d for whole area. The aldermen in their wisdom think it wise to have a separate rate for interest on loans and for repayments of principal. It is also on unimproved land values. In most cases these separate rates are not considered necessary. Whatever is needed is voted from the proceeds of the general rate. That, we believe, is the best way, but if a council chooses to have more than one rate we will not find fault unless it is proposed to impose it on "improved" values. The above list includes thickly populated suburban districts, country towns and sparsely populated rural districts, which we call shires. Now let me give the list of rates on the "improved" value.

Municipality	Improved Value	Rate To Raise	
		£	d
Hunter's Hill.....	776,767.	14	809.
Penrith (Lighting).....	237,611.	24	619.
" (Water).....	215,355.	28	561.
North Sydney (Water)...	5,575,516.	14	5,807.

These rates are levied on the "improved" value, that is, the value of the land and improvements taken together. Take the case of North Sydney. It is imposing a general rate on unimproved values to raise £30,343, while the amount it proposed to get from the improved value by a "loan" rate, is £5,807, in 1911. Your readers may say "well you have not got much to growl about in New South Wales anyhow, why almost all the rates are entirely on land values." That is so, except the "City" portion of the metropolis. I might say that it is one of the main factors in starting a great building boom over three years ago and there is no sign of it slackening.

Let me now explain the procedure adopted by a Council in imposing its rates. The aldermen first of all consider the estimates for the year. They decide what has to be done and then proceed to consider how the money is to be raised. Having decided that point, the Town Clerk publicly advertises the proposals in at least one newspaper circulating in the locality. Within a month they must be confirmed, and then notices are sent to landowners to pay. The following is an exact copy of the Woollahra Councils' advertisement published in the *Sydney Morning Herald* of the 22nd of December, 1910. It was one of the first councils to notify its proposals for 1911.

"Municipality of Woollahra,

"Notice is hereby given that in accordance with section 142 of the Local Government Act, 1906-8, the following estimates were approved by the Council of the Municipality of Woollahra at a meeting held on Monday, the 19th December, 1910:—

"Amount of proposed expenditure out of the General Fund to which the proceeds of the rate are to be carried.	£	23,708.
"Amount of revenue likely to be available for such expenditure.		2,790.

"Amount required to be raised by the rates for such expenditure. 20,918.

"The total Unimproved capital value of all land within this municipality on which the rate is to be levied. 1,673,445.

"It is proposed to raise the required amount by making and levying a rate of threepence in the pound on the Unimproved Capital Value as above (subject to reduction on appeal.)

CHAS. A. VIVIAN,
Town Clerk."

"Council Chambers, Woollahra,
21st December, 1910.

When a council wishes to levy other rates the procedure is similar, but it has also to set out clearly that a poll may be demanded, except in the case of a loan rate, as in North Sydney. I have endeavored to set out with some detail what is being done in New South Wales so that the reader may compare it readily with what is done in his own town or district. In fact he cannot go wrong in supporting the New South Wales plan for all he is worth. With a few comparatively unimportant amendments it leaves nothing to be desired.—A. G. HUBB, Sydney, N. S. Wales.

SPAIN.

Senor Antonio Albenzin has issued a call and declaration of principles for a Spanish League for the Single Tax. Following is a liberal translation:

Our Rule of Conduct: Restore to the community that which belongs to the community—that is to say the value which attaches to land through the growth and progress of the community; leaving "sacredly" to the individual that which belongs to him.

"Our nation lags behind not only in the progress of human knowledge but also in its ignorance of modern political economy. This ignorance of political economy makes us constantly perplexed by the vital problems relating both to individual life and the life of the nation, which must be solved;