

expenses, is in the increase of land values in Bergen county, which came as a result of the projected Hudson River Bridge."

## Spain

THE Prime Minister, General Primo de Rivera, is reported to have issued a manifesto to the Spanish people which contains the following statement:

"There should be a national reform in the direction of the Single Tax. The requirements of national reconstruction would call for a revenue of 3,300,000,000 pesetas, which could be obtained without impairing the national wealth, provided there was a true spirit of citizenship."

For some years there has been active work by disciples of Henry George in Spain. The firm of De Francisco Eeltran, in Madrid, are publishing in Spanish all the works of Henry George.

Last year "*La Ciudad Lineal*," a Madrid paper, declared that "the triumph of the Georgist idea is no other thing than the triumph of common-sense applied to economics and the moral and material amelioration of human life."

Very Rev. Canon Doriga, speaking to the Catholic Labor Clubs of the Archdiocese of Granada, in Spain, in 1915, said of the Taxation of Land Values that it "is the one means by which the community may rise from the mire of poverty, regain its God-given rights, and again walk upright and unashamed in the image of the Most High."

We may await great happenings from Spain, for thought is awakening in that country.

## Progress in South Africa

THE town of East London, South Africa, voted to raise its local revenues by a tax on land values only, at the election held November, 1926. For, 1327; against 1245; favorable majority, 82. This result is gratifying since it is the outcome of an eight years contest.

In December, 1918, the voters by 565 to 456, decided to adopt a partial land value tax plan, and since then the council has raised local revenues by a combination plan which yearly increased the proportion paid by land and decreased that paid by improvements. In February an attempt was made to return to the old plan of taxing land and improvements alike, but this was defeated by 1217 to 404. A further poll was had on the proposition to put all the taxes on land values and this was carried in April. The council then adopted a resolution to carry out this plan. Subsequently the issue was raised again in the election for councils, and a new poll was had in November with the result stated above.

## China

IN the New York *American* appears the following statement from Chiang Kia Shek, Commander-in-Chief

of the Canton armies whose recent victories have made him supreme over two-thirds of China.

"Dr. Sun Yet Sen's teaching is our political guide, (Dr. Sun Yet Sen was a Single Taxer, as our readers know.)

"We have neither capitalists nor great land owners. We have no problems that bother great industrial nations. We have only a land problem but no great landlords. We mean to adopt as a policy the rule that the government shall either tax or buy all lands according to values fixed by their owners. When the landlord has fixed the value and the Government has recorded it, the value of land the government does not buy increases. The increased value shall go to the government."

## Denmark

DR. AXEL DAM and Mr. Hesselbjerg have been elected to the Danish Folketing as candidates of the Justice Party (Single Tax Party.) The *London Times* says the "surprising feature" of the election is the success of the new party and the election of two avowed Henry George men.

## New Zealand

YOUR readers are doubtless aware that rating on unimproved values was adopted in the City of Wellington 25 years ago, but in those days legislation authorized the levying of the general rate only on the unimproved value. Special rates and separate rates had to be levied as heretofore on the total value of property, including of course, improvements. The result is that today out of an annual rate revenue of £355,942, £248,561 is levied on the unimproved value and £107,381 on the gross value. In 1901 the law was altered, and since that date, if and wherever rating on unimproved values is adopted, *all* rates are levied on the unimproved value, but it is necessary in districts where the system had been already adopted to take a second poll. In order to have a second poll, however, 15 per cent. of the rate-payers have to sign a requisition to the Mayor. For some time past a movement has been on foot in this city to obtain a poll, and at the present moment I have in my office nearly sufficient signatures to procure the same. It is our intention to have the poll on April 27th next, on which date the City Council will be elected. Curiously enough, the Wellington City Council recently passed a resolution condemning the system of rating on unimproved values, and committing itself to a proposal to promote a poll to revert to the old system. So far, they have got very few signatures, however, and I am quite confident that we shall win handsomely. You will see a full account later on in *The Liberator*.

From the point of view of those who want the full realization of our principles at once, the victory we are