

The Town Councils of Inverness and Invergordon were represented at the Glasgow National Conference for Rating Land Values by Councillor Jas. Macdonald (Inverness) and Councillor Jas. Falconer (Invergordon) respectively. The Hon. Secretary of the Highland League was also in attendance.

EDINBURGH LEAGUE: T. O. Macmillan, Hon. Secretary, 70, Ashley Terrace.

The League was pleased to have a visit from Mr. A. W. Madsen on September 16th, who spoke at the Oddfellows' Hall that evening on "The Urgent Need for Rating Reform." Councillor P. H. Allan occupied the chair, the hall was filled and a fine discussion followed Mr. Madsen's address. A resolution was

unanimously adopted protesting against the action of the majority of the Edinburgh Town Council in defeating at their last meeting a proposal to send delegates to the Land Value Conference to be held in Glasgow, urging that rates should be levied on the value of all land whether used or not, and calling upon Edinburgh Town Council to apply for Parliamentary powers to rate land value for local purposes, was unanimously adopted.

Several friends have since expressed themselves as delighted with the meeting. We hope they and others will give the League their active support in the work ahead. The Committee meet on October 1st to consider plans for the municipal elections. The Secretary will be pleased to receive and supply information about candidates.

FOREIGN AND COLONIAL NEWS

UNITED STATES

Single Tax Party Convention

The SINGLE TAX REVIEW (150, Nassau Street, N.Y. City) in its July-August number reports very fully the proceedings of the National Convention of the Single Tax Party, held in the Auditorium Hotel, Chicago, July 10th, 12th and 13th. About 170 delegates were present, representing 24 States of the Union.

At the Session on July 13th the Single Tax Party nominated Mr. Robert C. Macauley as the Single Tax Party candidate for President of the United States in the forthcoming presidential election, and Mr. Richard C. Barium was nominated as candidate for Vice-President.

The following Party Platform was adopted:—

We, the Single Tax Party, in National Convention assembled, recognizing that the earth was created for all the people for all time, and that all have an equal and inalienable right to live on it and to produce from it the things that they require for their welfare and happiness;

Recognizing that all wealth, whatever its form, is produced only by labour applied to land, or to the products of land, and that the denial of the equal access to land is a denial of the right to produce and thus a denial of the right to life, liberty, and the pursuit of happiness, as proclaimed by the Declaration of Independence;

Recognizing further that, under our tax laws and our system of land tenure, a small number of the people own most of the land of our country, and exact tribute in the form of ground rent from all the rest of the people in exchange for the mere permission to work and to produce, thus not only reaping where they have not sown, but also holding idle the greater part of the earth's surface, and restricting the amount of wealth we otherwise easily could and would produce;

Recognizing further that the value of the land, as expressed in its ground rentals or in its capitalized selling price, is a community value created by the presence of the people and therefore belongs to the people and not to the individual;

We therefore demand that the full rental value of the land be collected by the government instead of all taxes, and that all buildings, implements and improvements on land, all industry, thrift and enterprise, all wages, salaries, incomes, and every product of labour be entirely exempt from taxation.

And we pledge ourselves that, if entrusted with the power to do so, we will express in law and enforce to the utmost such measures as will make effective these demands, to the end that involuntary poverty and want may be abolished and economic and civic freedom for all be assured.

"The Single Tax Review"

The SINGLE TAX REVIEW, heretofore published bi-monthly, makes the announcement that the REVIEW now passes under the ownership of the Single Tax Publishing Company. Joseph Dana Miller, founder and owner of the REVIEW for twenty years, will continue as editor, and its policy will remain unchanged. It will appear as a 32 pp. monthly in its present form. The

price of single copies will be 20 cents and the annual post-paid subscription will be \$2. The Single Tax Publishing Company (150, Nassau Street, New York) is capitalized at \$100,000 in shares of \$10 each. The President is Chas. H. Ingersoll; secretary, George R. Macey; treasurer, Oscar H. Geiger; and among the directors are: Robt. C. Macauley, Joseph Dana Miller, E. Yancey Cohen and Charlotte Schetter.

We offer the REVIEW a cordial greeting under the auspices it has now assumed, and hearty good wishes for its success as a monthly journal, continuing to give its informing and encouraging news of progress all over the world.

The Ralston-Nolan Bill (H.R. 12397)

The May BULLETIN of the National Single Tax League (Wilmington, Delaware) prints the text of the Bill for the Federal Taxation of Land Values drafted by Jackson H. Ralston and introduced by Congressman John Nolan of California. It is not an out-and-out Single Tax proposition. It exempts holdings up to \$10,000. On all above that it places a tax of one per cent. Mr. Nolan is prominent in the ranks of the American Federation of Labour and Mr. Ralston is the attorney of the Federation. The Bill thus has its origin in circles unquestionably favourable to the Labour cause. But it is not a class measure by any means. It has the active support of the Committee of Manufacturers and Merchants on Federal Taxation, whose headquarters are at 1346, Altgeld Street, Chicago. This wide-awake and progressive organisation has grown from a membership of 300 firms in September, 1919, to 7,100 firms in March of this year. The Committee has issued a booklet explaining the Bill, and it estimates from the last census reports that land values in the United States amount to \$130,000,000,000, and industrial values at the same amount.

The main features of the Ralston-Nolan Bill are given below. It suffers from the defect of the \$10,000 exemption, which is an unwise provision and damages the whole principle of the Bill. Land Value, whether little or much is in the hands of private persons, is a public fund, and if it is assessed for taxation the tax should be equal and uniform on all Land Value. The exemption plan has been found in Australia to be a mischievous concession, and has hindered rather than helped popular approval of Land Values Taxation. The provisions of the Bill in Section 2 for allocating the tax among various interests and for process in case of default are worthy of notice:—

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled. That for the purpose of this Act land is defined to be the surface of the ground, with all easements in, on, and over the same, whether covered by water or not, and including water powers and rights, natural growths, if any, of land, and including wild forests, natural deposits of coal, minerals of all kinds, oils, gases, peats, waters and other substances, and not including improvements the result in whole or in part of the application of labour to land.

Sec. 2. That all persons, firms, associations and corporations owning land in value in excess of \$10,000, whether in possession or leased to others, shall be subject to an excise tax upon the privilege of the use and enjoyment of such excess at the rate of 1 per centum. Where land is leased and the value of the lease is in excess of \$10,000, such value shall be deducted from consideration in determining the tax to be assessed against the

owner, and shall be charged against the lessee. Where the title to land is held in common or by entireties, or in joint tenancies or subject to estates of dower or life estates or otherwise, so that the several ownerships make up the complete legal title and the entire ownership has a value in excess of \$10,000, then the several owners shall pay an excise tax based upon their proportionate share in the ownership, and for the purpose of estimating the value of the proportionate share of those owning estates less than an unqualified fee simple, the Commissioner of Internal Revenue shall establish rules based upon average life expectancy or otherwise as the case may be.

Sec. 3. That it shall be the duty of every owner of any interests in land, including those holding an active trusteeship, held either in fee or in lease, the value of the fee or lease of which is in excess of \$10,000, to report his interest therein before March 1 of each year to the Commissioner of Internal Revenue on blanks to be prepared by him.

[Here follow provisions for information to be given *re* prices paid, offers made, particulars of sales, etc.]

It shall be the duty of the taxpayer in the event of the sale of all or any part of the land of which he has reported himself the owner, or any assignment of lease thereof within the calendar year in which his report is made, to report to the Commissioner of Internal Revenue the price at which said sale or assignment may have taken place.

Sec. 4. That it shall be the duty of the Commissioner of Internal Revenue on or before the 1st day of June in each year to mail to the taxpayer a statement showing the amount of taxes due and payable by him, but a failure on his part to mail the same or on the part of the taxpayer to receive it, shall not invalidate the assessment or relieve the taxpayer of his duty to pay, such payment in all cases to be made before the 1st day of July following.

In the event that the payment is not made as herein directed, the taxpayer shall be subject to an additional payment of 5 per centum and an additional payment of 1 per centum for each month it shall be delayed, and no conveyance made by him shall be admitted to record of date on or after July 1 of any year, unless he shall have first procured from the Commissioner of Internal Revenue and exhibited to the recording officer a certificate that all taxes under this Act are paid, which certificate may be recorded once for all in the office of the recording officer.

Sec. 6. That the Commissioner of Internal Revenue is authorized to make all rules and regulations necessary to enforce the provisions of this Act.

Sec. 7. That this Act shall apply to the United States, the Philippine Islands, and Porto Rico.

Texas

The following resolution was passed by The Texas Federation of Labour at Clebourne, April, 1920:—

WHEREAS: For many years we have stood for "a separate assessment of land values from the values of improvements and other labour products, as a first step towards a more equitable system of taxation, which would relieve Labour of the disproportionate burden which it now bears," and for five years we have demanded Constitutional relief from an iniquitous and unjust tax system; therefore

BE IT RESOLVED: That we again demand the submission to a vote of the people of an Amendment to the Constitution of the State of Texas, exempting all improvements and personal property from taxation, and at the same time the abolition of the Poll Tax, and that the Joint Legislative Committee and the friends of Organised Labour in the Legislature be urged to use their best efforts to secure the adoption of a Joint Resolution calling for the submission of such amendment to the vote of the people; and

BE IT FURTHER RESOLVED: That copies of this Resolution be sent to every Labour Local in the State with request that its reading be made a special order of business to the end that all Labour men be made familiar with this one pressing need of the hour.

Mr. Wm. A. Black, of Texas, writes: This is the sixth consecutive year that the Texas State Federation of Labour has declared for the single tax on Land Values, and the third consecutive year that their resolution has demanded the submission of an amendment to exempt all personal property and improvements from taxation.

AUSTRALIA

Word comes from Australia that the work of building the new capital city of the Commonwealth, which had been interrupted by the war, has been resumed. The new city is Canberra. It is located in the centre of a federal district having an area of 900 square miles. The plans include a number of magnificent public buildings, wide streets and fine parks. The architect is an American, Walter Burley Griffin, formerly of Chicago, whose plans were accepted after a competitive test participated in by architects throughout the world. These details are interesting, but the most interesting as well as the most important feature of the work is not included among them. The Commonwealth will not allow any of the lands within the federal district to become private property. Individuals may lease whatever lands they wish to use, but none can be purchased. Lessees may build or make other improvements, and these buildings or improvements will be the property of the individuals and be free of taxation, but the building sites will remain the property of the Commonwealth. The rental value of all land within the district will go into the public treasury to pay communal expenses. Consequently it will not pay for any individual to hold land that he does not put to its most productive use, and the individual who makes proper use of the land he holds will not be penalized by taxation of his improvements. Since it will not pay to hold land for any other purpose than use, we may be sure that all privately held land within the district will be properly used. Since there will be no unused land held by private individuals, all vacant land will be open to those who may want to work upon it, and there will be no involuntarily unemployed. Thus the Commonwealth has taken all steps needful to protect its capital and surrounding country from land speculation, unemployment, slums, profiteers, monopolies and poverty.

Victoria

We have been glad to receive the July issue of *PROGRESS* (62, Swanston Street, Melbourne, 2s. per annum), the publication of which has been suspended since February owing to a succession of strikes, and, more recently, to the illness of the Editor, Mr. P. J. Markham.

This issue is specially devoted to the Amending Rating Act which now makes it possible for any local rating authority in Victoria to levy rates on the value of land alone. An extensive report is given of the debate on the Bill in the Legislative Assembly on December 24th. The Bill was passed and received the Royal Assent on January 6th, 1920. The chief speakers in favour of the measure were Mr. Prendergast, Mr. Lawson (the Premier), Mr. Mackey (the Speaker), Mr. Slater, Mr. Snowball and Mr. Ryan.

The steps that local authorities require to take, by provisions of the Act, to introduce Land Value Rating are as follows:—

Notice proposing to adopt must be carried by special order; pass resolution to adopt; publish notice of intention to adopt; wait four weeks; pass confirming resolution; wait two months; pass determining resolution.

Any local authority may cause a valuation to be made within its own area of land apart from improvements, if in that area the State Land Valuation has not been made.

Since the Amending Rating on Unimproved Values Act came into effect on January 6th, the following municipalities have resolved to adopt the Act, though in some cases the resolution has not been finally "determined," as provided: *Cities*: Brunswick, Camberwell, Caulfield, Essendon. *Towns*: Coburg, Sandringham. *Boroughs*: Newtown and Chilwell, Oakleigh, Portland. *Shires*: Berwick, Eltham, Healesville, Keilor, Rosedale.

At Portland, when the question was brought under notice by the Rating Reform League, the Council "took no action." A poll of ratepayers was then held and the reform was carried. In the case of Sandringham, the Council decided to adopt, but a poll of ratepayers has been demanded, which was to take place on August 26th.

PROGRESS reports the activities of the Free Trade and Land Values League and of the Rating Reform League. Between January 6th and June 27th fifty-seven meetings were held, addressed by Mr. F. H. G. Cornwall (21), Councillor E. L. Kiernan, M.L.C. (5), F. M. Higgs (7), P. J. Markham (5) and others.

The Land Values Movement in Victoria has decided to establish headquarters with rooms for correspondence, conversations and