

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