

THE LAND SONGS.

By arrangement with the English League, the Edison Works have produced discophone records of the two "Land Songs for the People," issued by the Land Values Publication Department, and sung all over the country at political meetings during and since the General Election. The rendering of the songs by Mr. George Hardy gives an exceptionally good record, and fully justifies the Edison-Bell trade motto—"Ring out loud and true." The two songs may be had on one disc (price 2s. 6d.), suitable for use on the Edison-Bell discophone, or on any standard disc machine. Orders for discophones (£3 3s. each), or for the "Land Songs" record, may be sent to the English League for the Taxation of Land Values, 376, Strand, London, W.C.

THE TWO WAYS.

Tax the houses—tax the shops,
Tax the farmstead—tax the crops.
Rate and tax from morn till night
Everything an inch in height.
Tax the produce, *that's* the way,
Make the man who's working pay.

Stay a moment—why should we
Fine a man for industry?
Why put taxes on his head
Every time he earns his bread?
Why is labour forced to pay?
Isn't there some other way?

Yes, our needs can be supplied
From a source too long denied.
Look around—on every hand
See the value of the land;
That which all our toil has made
To a favoured few is paid.

How can trade be truly free
Till we use this simple key?
Tax Land Values—free the source
Of human wealth and thereby force
Wasting, unproductive lands
Into labour's willing hands.

—A. L.

COLONIAL AND FOREIGN.

WESTERN AUSTRALIA.

Land in Western Australia is both taxed and rated, but almost everyone recognises the justice and convenience of the system. "I introduced our method of land taxation, and I'm proud of it," said the Hon. N. J. Moore, Premier of the Colony, on his arrival at Charing Cross Station, London, on March 12th. "We grant a big rebate according to the improvements effected, and in that way kill two birds with one stone."

NEW SOUTH WALES.

LOCAL TAXATION OF LAND VALUES.

By A. G. HUIE.

Local taxation upon unimproved values only has come to stay in New South Wales, the premier State of the Australian Commonwealth. It has occurred to me that it may interest your readers to know how the law is administered.

Before March 15 in each year the municipal or Shire Council must publicly notify its proposals for the year in at least one newspaper circulating in the district. First of all, it considers the requirements of the municipality for works and services, and how much revenue it may expect from sources apart from the rates. In that way an estimate is made of the sum which must be provided by the ratepayers, and a rate is proposed to raise it. Perhaps the best way to show what is done would be to quote the full text of the advertisement of one of the councils which appeared in the Sydney DAILY TELEGRAPH of January 18th, 1910. It is as follows:—

MUNICIPALITY OF MOSMAN.

Financial year ending December 31st, 1910.

Estimates under Section 142, Local Government Act, 1906-7-8. The Council of the Municipality of Mosman having approved of the following estimates hereby publicly notify the same, in accordance with the said Act:—

(a) The amount of the proposed expenditure out of the fund to which the proceeds of the rate are to be carried	£15,235 9 2
(b) The amount in hand available for such expenditure	189 4 5
(c) The amount of other revenue likely to be available for such expenditure	2,640 4 10
(d) The amount required to be raised by the rate for such expenditure	12,405 19 11
(e) The total value of the land on which the rate is to be levied, viz., Unimproved capital value	851,790 0 0
(f) The rate proposed to be made and levied under Section 151 (1), viz., A General rate of 3½d. in the £ on the unimproved capital value (£851,790) yielding	12,421 18 9

Town Hall, Mosman. WILLIAM F. BRAY,
Jan. 14, 1910. Town Clerk.

Mosman is a residential Sydney suburb with an area of 2,057 acres, about 3,000 dwellings, and a population of, say, 12,790. The system of rating entirely on unimproved land values has the support of an overwhelming majority of the ratepayers. If one of your readers wanted to build a house, shop, or factory in Mosman, he could spend any sum he liked upon the site chosen, and yet pay no more in rates than if the land were vacant.

This system is fully in operation in the whole of the 134 shires or rural districts, covering an area of 179,130 square miles, which have an assessed unimproved value of £81,526,814. Of 192 city and municipal councils it is fully in operation in about 160 cities and towns. In, say, 31, a proportion of the rates is obtained from the improved capital value—that is, the value of the land and improvements taken together. In most of these cases the proportion of the revenue so obtained is very small. Here is an illustration. The Glebe Council has a rate on land values only to raise £14,290, and special local rate for a part of the area on the improved value to raise £809. The city portion of Sydney has not yet come into line, but is certain to do so in the near future. It is only a question of time, and all improvements will be exempt and land values will be the sole basis of taxation for local revenues in New South Wales.

This communication from Mr. Huie appeared in the MANCHESTER GUARDIAN, WESTMINSTER GAZETTE, and other British journals.

BRITISH COLUMBIA.

By a vote of 7 to 5, the City Council of Vancouver, B.C., on March 2nd, decided to adopt the single tax system, in so far as it applied to the taxing of building improvements on real estate, and for this year, at least, there is to be no tax levied on buildings in the City. The exemption was at one time 50 per cent., and later increased to 75 per cent., but the new Council has decided to go one step farther, and take off the levy altogether.

The Mayor pointed out that at present there was a great deal of difference in the assessment of buildings, on account of the fact that the assessor could never gain an accurate idea of a structure's real value. He thought that an exemption on buildings would have a tendency to attract manufacturers here.

Ald. Macpherson contended that the man who erected buildings and thus sent up the value of vacant property, as well as his own, should not be forced to pay for the good which he had done the community, while the owner of the idle land enjoyed the rise in values with no such expense.

UNITED STATES.

BOSTON.

JOSEPH FELS ON THE BRITISH BUDGET.

The BOSTON GLOBE of February 21st contained the report of a speech delivered by Joseph Fels in the Ford Hall, Boston. The subject was "The English Budget and what it means." The report says that Mr. Fels exhibited one of the telling cartoons—a billboard cartoon—that was used so effectively in the recent

election. It showed a picture of a rather tough-looking English duke with his hands in his trousers' pockets, his jaws clinched, his eyes bulging with indignation and a wobbly ducal crown on his head. Underneath were the words: "What! Tax my land?"

Mr. Fels said: Ten years ago I went to London, and have been mixed up with the land more or less since then. When I went there it was 20 years after another great American had been there. (Laughter). That other man was Henry George. He went through England, Ireland and Scotland like a comet, but he left the dent of his footprints wherever he stepped; and from that day to this England has been thinking about the land and all the special privileges that come from the earth—the railways which mean a land franchise, the telephone which means a franchise, and a great many other special privileges that rest on the land. From the day of Henry George to this day the land question has been agitated in England by a thoughtful body of men. We have seen how the Scotch sent up a land bill calling for the separate taxation of the land. It passed the House of Commons and was defeated in the Lords. Three times they sent the bill up and each time it was killed in the House of Lords. Being naturally a cautious people the Scotch concluded to send no more Land Bills to the House of Lords, but some wise man thought of putting the land tax in the Budget where it would have to pass the House of Lords if it passed the Commons, as it was felt the Lords would not dare to throw out the Budget. It went through the Commons and the Lords had neither the courage to pass it nor to reject it. Being between the devil and the deep sea they thought the easiest way out was to refer it to the people. And if it isn't passed now there will be music in England. I wouldn't dare to say what will happen—but something beginning with an H is liable to happen.

To us, disciples of Henry George, the most important thing in the Budget is the land valuation. When the people learn what the land is worth they will want part of that value, for it is beginning to be known, even here in New England, that value is given to land by the activity of the people who live and work on it. That activity belongs to the common people, and the common people are waking up to the fact of this great heritage. Englishmen will find out how many thousands of acres of land are held up for the pleasure of dukes—called dukes over there. Any man who reaps without sowing is a useless duke. The English budget means the awakening of the English people. It is a purely democratic movement. We have had help in this fight from all the English Colonies and some devoted souls from the United States have gone to England to lend a hand. Great England—little England—will never be the same country again in this or any other generation. The English people will not be satisfied that 12,000 people own two-thirds of the land and that two-thirds of the people can be legally driven into the sea by these 12,000. That is a dangerous condition to allow to exist. A little tax of a halfpenny a pound will have its effect. Even the threat has made some of the Dukes let go and others will follow, and industries will be allowed to flourish, for there will be land to build on. Then wages will go up. When the land is let loose labour will be employed. I don't know of any trades union in the world to bring up wages like the taxing of land values. And we have some first-class examples.

In New Zealand there is a land tax and no poverty and the most prosperous Colony in the world is a German Colony in which the system has been introduced. In some towns in Germany there are no taxes except the tax on land values. The city of Munich owns 12,000 acres of forest land and half the expenses of the Government are paid from this source. Mr. Fels then told just how the land question got into the Budget. First, 241 Liberal Members of the House of Commons were pledged to it, then the 20 Labour Members, all pledged to tax land values a halfpenny on the pound. The rest was easy. One cent on £1 is as good as £1 on one cent, for the lion when he tastes blood wants more and the people of England when they get a halfpenny on the £1 back they will want 20 shillings. I hardly think you here can appreciate how high the working men of England

hold their heads these days. I understand that you people are doing something of the kind here. You have a separate assessment for land and buildings and probably most of you don't know it. But in this country the people are not merely taxed—they are skinned by that beautiful thing you call protection. I call it robbery. It is made beautifully idyllic by the stout gentleman in the White House. It is made necessary by such poor men as Rockefeller and others equally as poor—in all but their profession of religion. We have one man here, Weyhauser, who legally holds 500,000 square miles of forest land. You can do anything you want in this country by law.

What the English budget means is a new beginning of life and living for the common people of England. The land question will be solved by taxing for the people, by the people, the values created by the people.

Speaking at a banquet in Chicago on March 10th, Mr. Joseph Fels, the millionaire soap manufacturer, amid laughter and applause, said:—

"Andrew Carnegie, John D. Rockefeller, and J. P. Morgan and other captains of industry are all robbers, and their millions are illgotten gains. I mean to quiet my conscience by spending most of my fortune in the endeavour to overthrow the system by which I made it.

"We have accumulated our wealth through unjust laws, especially under tariffs and Protection. Tariff is the pauperisation of the toiler for the benefit of the monopolist."

Mr. Fels is already inundated with appeals from fortune hunters.—MORNING LEADER, March 11th.

TAX REFORM IN NEW YORK.

The PUBLIC (Chicago), of February 18th, reports that Mayor Wm. J. Gaynor, of New York, on the 8th, addressed a letter to Lawson Purdy, President of the Board of Taxes and Assessments, asking information in regard to the possibility of abolishing taxation on personal property. The letter ran as follows:—

I am receiving daily complaints of persons whose names are put on the assessment rolls this year for personal taxation although they have no personal property liable to taxation. This great annoyance has been going on for years. Many have been driven to establish their legal residence outside of the city by it, and in that way their votes are lost in our city elections.

I am aware that you have lessened this evil, for we have worked in accord to that end in past years. But it is impossible to do away with it under the present crude and unsentimental statute providing for the taxation of personal property in this State, including money in terms, which is a medium for the exchange of property.

The teeth of this statute have been constantly filed down by assessing officials all over the State. No law can be enforced effectually against the will of the community. The assessing of personal property in this city is necessarily a matter of guesswork worked out through the city directory except in the case of estates which fall into the Surrogate's Court by death and are thus fully exposed. These latter are taxed in full, while the personal property of others is not reached or assessed at all, or else in the most unequal manner.

Such injustice calls for correction. It is really grotesque. I have before me notices of personal assessments of \$10,000 and upward against persons who have no property and never had, while others, rich in personal property, are not even listed for personal taxation. I am not stating this in censure. The statute prescribes no test or procedure to enable the assessors to ascertain the amount of personal property owned by individuals. It leaves them to guess at it as best they can.

In addition to general injustice and annoyance and the opportunity for extortion and bribery which it presents, this loose method leads to constant disorder in our finances. Only about 50 per cent. of the taxes thus levied are collected. The result is an ever recurring annual deficit, which has to be funded and added to our permanent debt or else relieved year after year in the annual budgets. There is such a deficit of about £6,000,000 now in process of being funded.

You are, of course, aware that a growing number of people here, and perhaps the majority, desire to have the personal taxation of individuals done away with in this city. Others have long desired local option in respect of such taxation and petitioned the Legislature to give it.

So as to open up the subject for intelligent public discussion will you be so good as to write to me the following data:

The IDEAL Policy

ISSUED BY
The CITY LIFE ASSURANCE COMPANY, Ltd.
(Formerly the British Home Assurance Corporation, Ltd.),

PROVIDES
LIFE ASSURANCE WITHOUT MEDICAL EXAMINATION

For full particulars of this unique scheme send post-card to

M. GREGORY, Managing Director, 6, Paul St., Finsbury, London, E.C.2.
AGENTS WANTED.—EXCELLENT PROSPECTS.