

The South American correspondent, to whom we are indebted for the text of the Governor's message, also supplies some interesting information as to the finance of the province of Córdoba as given in Dr. Rafael Núñez's last financial statement published a few weeks ago.

The population of the province is given as 700,000. The total revenue for 1914 is given as \$10,675,627. (The average rate of exchange is \$11.45=£1.) Of this total the following items are derived from land taxes:—

Contribución Directa	\$3,762,979
Agropecuario	1,137,276
Obras Públicas (1½ per 1,000) ..	1,439,455
Total	\$6,339,702

This amounts to 59.4 per cent. of the total revenue. Except in the towns the land tax does not touch improvements of any kind, and according to the Governor's message this will next year apply to the towns and cities as well.

In the Financial Statement Dr. Núñez says that in the Tax Bill for 1916 provision will be made for suppressing the Agropecuario as a special tax, and a tax of 5 per 1,000 for Contribución Directa and a tax of 1½ per 1,000 for additional public works will be levied. Thus a total tax of 6½ per 1,000 will be applied as a uniform rate throughout the province instead of 7 per 1,000 at present levied on rural property and 5½ per 1,000 on urban property.

The provincial taxes amount to slightly over \$15 per capita. The Minister considers this to be too little, remarking:—"Our estimates are too mean; they only partially meet the public services which increase with our advance in culture and with the wealth of the province." After giving a satisfactory report on the results of the land-value tax in the rural districts of the province he says: "it is necessary to complete this salutary measure by extending the valuation of unimproved values to the urban districts, by putting into operation the exemption of improvements from taxation which has been sanctioned by one branch of the legislature, and by combatting the vacant lot, that refuge of speculation and enemy of progress and civic advance."

It should be remarked that the Governor, Dr. Cárcano, occupies a prominent place in Argentine politics, and is a possible candidate for the presidency. His support of the taxation of land values is therefore a striking tribute to the position of the movement in the Argentine.

CANADA

The Liberal Party of Manitoba won a sweeping victory at the provincial elections on August 6th. The party has obtained thirty-nine of the forty-six contested seats. Of the remaining seven, Conservatives have obtained five. The other two seats go to Independents, one of whom is F. J. Dixon, the Winnipeg Single Tax leader. At the previous election Mr. Dixon secured the largest majority ever obtained by a candidate in Manitoba. At the election which has just taken place his majority increased to three times as much as before. A number of other single taxers were also elected.

The Toronto Single Tax Association has been having a very active and successful campaign of tent meetings. Their tent was pitched on a vacant lot in Toronto, and largely attended meetings were held every evening during the last fortnight of June. The campaign was renewed in the last two weeks in July, and it is intended to extend it to most of the important cities of eastern Canada. The meetings have been well reported in the local newspapers.

THE SAN FRANCISCO CONFERENCE

The fifth National Singletax Conference and meeting of the Joseph Fels Fund Commission was held in San Francisco, August 23rd, 24th, and 25th. Sessions for the first two days, Monday and Tuesday, were in the magnificent new Civic Auditorium, to be presented to the city of San Francisco when the Fair closes in December. Wednesday's sessions were in the Recital Hall on the Exposition Grounds.

Alice Thatcher Post was elected permanent chairman and Mrs. Clarence E. Todd, secretary. Sylvester McAfee, representing Mayor Rolph, and A. L. Cowell for the Panama-Pacific Exposition, delivered addresses of welcome.

Delegates or visitors were present from nearly all the states.

Daniel Kiefer, chairman of the Joseph Fels Fund Commission, reported on the receipts and expenditures of the fund. His statement showed that since January 1st, Mrs. Fels had contributed \$30,000, other contributors \$13,000; a total of \$43,000, of which \$33,000 had been expended.

Is organisation of singletaxers on a nation-wide scale possible and desirable? If so what kind of organisation? These questions occupied more time and generated more discussion than any other. The following resolutions were adopted:—

- (1) That it is the sense of this Conference that the question of organising the Singletaxers of the United States is ripe for consideration;
- (2) that a committee be organised for the purpose of considering this question;
- (3) that a committee of five be appointed to confer with the Fels Fund Commission as to the best method of organisation;
- (4) that this committee be appointed on or before October 1st, 1915, by the Chairman of this Conference in conjunction with the Joseph Fels Fund Commission;
- (5) that in case of favourable consideration such committee proceed to a provisional organisation of the Singletaxers of the United States;
- (6) that such provisional organisation be based upon the Singletax platform which was prepared by Henry George, as Chairman of the platform committee of the first Singletax Conference, and adopted by that Conference at Cooper Union, New York, in 1891, and which was reaffirmed by the third Fels Fund Conference which was held at Boston in 1912.

Methods of propaganda were brought up at several sessions. On Tuesday morning, Mr. U'Ren offered this resolution, which was adopted:—

Resolved that it is the opinion of this Conference that Singletaxers should hereafter propose nothing less than constitutional amendments for the full measure of state-wide Singletax, and that every such amendment should be sufficiently complete in detail to be self-operative, without further legislation after its adoption by the people.

The discussion brought out the fact that while some of the California singletaxers think a straight out singletax measure would have been more valuable than the home rule amendment submitted, the general consensus of opinion at the Conference seemed to favour, from a propaganda point of view, the kind of campaign made.

A resolution bearing on campaign methods was this:—

That the question of the character of political campaigns be referred to the Singletaxers of the political subdivisions respectively to which such campaigns relate.

Edw. P. E. Troy questioned the wisdom of the Fels Fund circulating the report of the committee on Forestry appointed at the last Conference. There was, Mr. Troy said, "not a line of singletax in it." Another committee was appointed to investigate the application of the singletax to timberlands and to report their findings to the Fels Fund Commission—Edw. P. E. Troy, of California, chairman; Congressman Wm. Kent, California; Wm. S. U'Ren, Oregon, Louis S. Murphy, of Forestry Service, Washington, D.C., and Miss Adella Park, Washington.

Mrs. Fels, who was greeted with applause whenever she rose to address the Conference; urged that in campaigns

the Singletax be not veiled, and that whenever possible the fight be made on a straight out issue.

Resolutions expressing "satisfaction and gratification with the editorial and business management of THE PUBLIC," of appreciation of the work of the SINGLETAX REVIEW and the SAN FRANCISCO STAR, and commending the GROUND HOG, were unanimously adopted.

Memorial resolutions remembered John S. Crosby, Susan Look Avery, Levy H. Turner, and others. To commemorate the death of Joseph Fels the following resolution was carried:—

The only Resolution that would have pleased Joseph Fels is the resolution that we would carry the torch that he never laid down but rather passed on into our hands. The only Memorial that seemed to him worth while is that Monument in which he, though dead, is, like every other working Singletaxer, now and always, a living stone:

In Joseph Fels' removal we recognise that our loss is simply a personal one and that his spirit goes on with us toward certain victory:

In the midst of battle is no time to grieve for the fallen; it is rather the time to cheer the advancing guard, and especially her who must do double duty because her comrade and ours has dropped out of the visible ranks:

Therefore, be it resolved that our memorial Resolution to Joseph Fels be the determination to redouble our support to Mary Fels and the Singletax.

The Conference was brought to a close by a banquet at Campi's Restaurant. Two hundred people attended. Louis F. Post was the toastmaster and the speakers' list included Edwin Markham, Mary Fels, Alice Thacher Post, Gutierrez de Lara, author of THE MEXICAN PEOPLE: THEIR STRUGGLE FOR FREEDOM; Wm. S. U'Ren, James H. Barry, J. B. McGauran, Oliver T. Erickson, John W. Slaughter, Bolton Hall, Stitt Wilson, and Mrs. Lona Ingham Robinson.

UNITED STATES

The Socialist party of Schenectady County, New York, in convention on July 31st adopted the following taxation plank at the instance of former Mayor Lunn:—

We demand and urge the assessment of all real estate at its full value, and the introduction of a tax on land value so calculated as to take for the public funds that part of the rise in values due to the growth of population and public improvement.

In a protest to Congress against any further increase of taxes on liquor, the Chicago Liquor Dealers' Protective Association on July 6th showed that these taxes are not in fact paid by the brewers or distillers but are shifted on to the retail dealers. The protest then declares:—

We also wish at this time to call your attention to a class of property that seems to have been treated with remarkable solicitude by Congress. We refer to property in land. We cannot conceive of a fairer method to all classes than a tax on land values. In common with other business men we are the prey of the owner of land values, with this exception that we are generally charged 50 to 100 per cent. higher rents. It seems unfair to impose on the men of our nation who strive and work and hustle the entire tax burden and then allow those who reap the greatest income with the least effort to practically escape all national taxation. We, therefore, ask you to study the question of a tax on land values if it is found to be necessary to increase the national income.

A tax of this kind will be opposed by all wealthy parasites, by all the great land holding corporations and by all land speculators, but we do not think any objections which these interests may offer should be given much consideration by Congress. Men who withhold useful land from use while hundreds of thousands of willing workers are unemployed, should not be exempted from their just share of taxation.

A tax on land values would be fair to all, would be an inexhaustible source of all necessary revenue for the maintenance of our government and would be the means of giving employment to thousands of men by forcing into use an immense area of valuable idle land.

NEW ZEALAND

National Land Values Conference

A conference under the auspices of the New Zealand League was held in Wellington on August 3rd and 4th. The following resolutions were passed by the conference:—

"That this national conference of the Land Values Leagues of New Zealand reiterates its devotion to the following fundamental principles:—The equal right of all the people to the use of the earth, the right of every man to the full product of his labour, the right of every man to the free exchange of the product of his labour, and the right of the community to the value which attaches to land by reason of the presence and industry of the community, and we pledge ourselves to continue the fight for the realisation of these principles until the economic liberation of mankind is secured."

"That we regret that an effort is being made to exploit the patriotic sentiment evoked by the present world's war for the furtherance of purely selfish interests. We condemn the suggestion that indirect taxation should be augmented by the imposition of export duties and the increase of import duties, the effect of which must necessarily be to raise still higher the cost of the common necessities of life. We object to import duties, not merely because they hamper and restrict trade and industry, but for the reason that they fall with undue severity on the poorest of the people. We likewise oppose export duties as being prejudicial to the great producing industries which are vital to the prosperity and progress of the country."

"That whereas further taxation is inevitable to meet the expenses of the war, we reiterate our demand for the increased taxation of land values as being the only just and equitable method of providing the requisite revenue. In this connection we direct public attention to the fact that the unimproved value of the land of this country has now reached the enormous total of £228,493,376, upon which a tax of one penny in the pound would produce £952,055, or nearly one million per annum. During the ten year period, 1904-14, the increase has been £105,556,250. According to the figures presented in the Budget read by the Hon. James Allen in August last year, the unimproved value had increased in five years by £51,612,000, and, as illustrating how this vast community created value is monopolised by the few, the Minister's figures show that practically one-half of this increase was appropriated by 6,148 landowners. The latest edition of the New Zealand Year Book further shows that 171 landowners monopolise between them upwards of three and a half million acres in areas extending from ten to one hundred thousand acres, of which the total unimproved value is £7,168,398. We maintain that this value is rightfully the common property of the people, and that equity demands that any further taxation should be levied upon it rather than upon the earnings of labour."

"That this conference expresses its satisfaction with the growth of the movement for the rating of unimproved values, the latest figures showing that the system has now been adopted by 135 local authorities, and further declares that the time has now arrived when the system should be made general throughout New Zealand."

"That this conference notes with satisfaction the growth of opinion among the farming community as evidenced by various resolutions passed by the Farmers' Unions, in favour of our proposals for direct taxation as against further import and export taxes. This indicates a gratifying tendency to fall into line with the progressive attitude adopted by the farmers of Western Canada."

"That in the opinion of this conference no Town Planning Act can be effective that does not contain adequate provision for land values taxation."

"That this conference directs attention to the failure of the system of purchasing land for closer settlement