

## Single Tax Progress in Australia

SOME interesting information about the progress of the Single Tax movement in Australia is contained in the double number of the New South Wales *Standard* issued to commemorate the twenty-first year of its publication. It has been edited during the whole of that long period by Mr. A. G. Huie, secretary of the Free Trade and Land Values League. In addition to a number of portraits of prominent Single Taxers, past and present, there are numerous special articles from which we learn that New Zealand led the way in Single Tax legislation (in 1878), when Sir George Grey was in power, although it has long since been passed by Australia, where the principle was first made law in Queensland in 1890, Sir Samuel Griffith, the Premier, and Sir Thomas McIlwraith, Treasurer, in response to an influential deputation, withdrawing their own bill for taxing improvements and substituting another in which land value rating was made compulsory in the municipal sphere all over the State, and has remained so ever since. Henry George's visit to Australia in that year had a marked influence in promoting the movement.

In New South Wales in 1895 Mr. (afterwards Sir George) Reid, who was Premier at the time, imposed a tax of a penny in the pound on land values throughout the State with £240 exemption, coupled with an income tax (which legislation was afterwards abolished), but it was not till 1906 that the Queensland example was followed and land value taxation was made compulsory in the shires and partly so in the municipalities by Mr. (now Sir Joseph) Carruthers without the exemptions and graduations which have long marred the Federal Act. In 1916 the principle was applied to Sydney, which had previously been exempt. In 1910 a Land Valuation Department was created in New South Wales at the instance of Hon. Arthur Griffith, which a Premiers' Conference in 1916 recommended should be adopted in all the other States, but so far nothing has been done. The total revenue raised by the Local Government bodies in New South Wales from land values in 1924 amounted to £4,315,000, including a tax on city and suburban land values enhanced by the building of the North Shore Bridge.

Power to rate on land values was first granted in South Australia in 1893, but it was not till 1907 that the principle was practically applied. Land value rating has since been adopted by 16 municipalities, and a bill has passed the Assembly empowering the District Councils to do the same. In Western Australia rating on land values was vested in the Road Boards in 1902, but municipalities still retain the old method, notwithstanding that frequent requests have been made by municipal conferences for a change to the new system. Land value taxation by the State was instituted in 1907-8, the rates now being one penny in the pound on the improved and twopence in the

pound on unimproved land values, an exemption of £50 previously imposed having since been abolished. Half of the proceeds go to the reduction of freights. In 1914 the Victorian Parliament passed two land value rating Acts, but it was not till 1919, when an amending Act gave valuation powers to the municipalities, that the principle could be enforced, since which date the reform has been adopted by 15 councils. The rates are 2½d. in the pound in the shires and on an average 5d. in the pound in the cities and towns.

The one flaw in an otherwise remarkable record (in the eyes of the Single Taxers) is that in the Federal sphere land value taxation is marred by exemptions and graduations, which Single Taxers will do their utmost in the future to induce Parliament to remove.

—PERCY R. MEGGY.

## Rivadavia's Idea Sprouts Forth In Australia

Canberra:—A city where all will be able to live and work without being overloaded with the heavy burden of taxes and all will be able to have a house of their own without having to buy the land.

(Translated from *Mundo Argentino*, Buenos Aires).

IN this month of May, which is consecrated to the memory of the birth of the Argentine nation, the most positive tribute for the perpetuation of one of its most outstanding creators has been provided, not by Argentines, but by men of another country and another race; to be exact, by our antipodeans, in the Australian continent.

There, not with flattering words, but with enduring deeds, on the 9th of May was inaugurated the Federal Parliament Building and in the act celebrated the founding of a great city, which will be the capital of a great democratic nation like our own, but showing itself to be more capable, as we shall see, of real and transcendental progress.

The Australian nation, formed of autonomous states, was constituted in the year 1901, and thus arose the necessity of giving to it a national capital as seat of the federal government. It was considered advisable to found a new city, just as was done here in the case of the city of La Plata, in order to provide a capital for the province of Buenos Aires.

On studying the best way of organizing the economic bases for the new metropolis, the Australian authorities, in harmony with advanced science and enlightened patriotism, decided to establish, as regards the ground upon which it was to stand, a system of leasing which turns out to be similar if not exactly the same as the system which was conceived and implanted with success in our own country by our great Argentine patriot, Bernardino

Rivadavia. ®