

necessary to raise the economic and social position of the workers, that it is monopoly and not labor that should furnish the revenues for public services.

Single Taxers and their friends seem peculiarly liable to serious misrepresentation in a way that should be avoided. It is partly their own fault. I have lately read a little book, "Henry George and his Gospel," by D. C. Pedder. He says that Henry George's views, as advocated by Single Tax Leagues, mean progressive taxation of land values without compensation. The word "progressive" is used in the sense that the tax on land values will be increased from time to time until it equals the rental value of the land. But why say "without compensation?" It is entirely untrue. I have constantly to answer the objection that we are seeking to tax away the value of the land without compensating the owner. We propose to compensate by remitting present taxes. Unless ownership of the land has degenerated into monopoly the compensation will be ample. A majority of landowners hold land for purposes of use. It is from their use of it that they expect their income. It is the minority who are monopolists looking for incomes drawn from the labor of others. The fact however remains that in most if not all cases, there is remission of existing taxes, and that is compensation. It will satisfy effective land users; it will be regarded as inadequate by land monopolists. Under our Local Government Act the whole thing is clearly shown. The former rates on the rental values of properties, gave council a revenue which chiefly came from improvements. But we have now imposed the rates on land values only throughout the greater part of the State. It is not additional. It is a substitute. We rate an owner's land value and we compensate him by remitting his former rates. In a substantial majority of instances, generally in spite of larger revenues being collected, the remitted rates, or compensation, exceeds the new impost. Of course the P. O. D. A. does not appreciate such compensation. Its members are monopolists and must pay more than formerly.

A. G. HUIE.

SYDNEY, N. S. W.

NEW SOUTH WALES.

Probably we will soon witness an interesting time here, especially in the Sydney suburban municipalities, where the taxes are high and are wholly on land values.

The valuations of property are made triennially, but Councils may alter the amount and the incidence of the tax each year, except that not less than one penny in the pound must be imposed on the unimproved capital value.

Whether the Council alters the tax or not, a poll of taxpayers may be demanded and held to decide on the basis of taxation beyond the first penny.

In the suburbs of Sydney the large landowners will make great efforts to have part of the revenue raised next year by the taxation of the improved value.

They will have the support of all the principal Sydney, newspapers which have all along strongly opposed land value taxation, a fact which made our success last year all the more surprising.

On the other hand, land owners who are putting their land to full use have been relieved by the new system, and may be looked to to uphold it.

ERNEST BRAY

COROWA, N. S. W.

VICTORIA.

Victoria is far behind New South Wales in advancing to the adoption of Henry George's principles—perhaps because prior to Federation Victoria was a Protectionist and N. S. W. a Free Trade Colony. The Bent Government recently introduced a Land Valuation Bill for a revaluation of the lands of the State, with separate columns for the entire capital value of the whole property, and for the unimproved value of the land, with an option for municipalities to rate the latter. There were also provisions for the creation of the office of a valuer general for resuming properties. Considerable opposition, largely whipped up by the Melbourne *Argus*, was threatened with a possible desertion of some ministerial supporters. As a result the Premier withdrew the Bill, and introduced the new

measure referred to in my paragraph. An honorary minister, Mr. Donald MacKinnon, has withdrawn from the ministry on the ground I believe, that the present Bill does not go far enough. It will however be a great step in advance for Victoria, and will give us a good ground upon which to fight, the exemption of improvements from local taxation, as well as knowledge more or less accurate of the value of the lands of the State, and of the improvements. I hope before long to be able to inform readers of the REVIEW that the Bill has become law.

A. C. NICHOLS.

EUROA, Victoria.

GERMANY.

The German Single Taxers keep hammering away. Every issue of the *Bodenreform*, brings news of three or four towns having adopted the taxation of unearned increment on land.

The issue of Jan. 20, reports my own home town, Hildesheim, having fallen in line. On Dec. 18 the seaport town Cuxhaven, on the mouth of the river Elbe adopted it, and this was a remarkable victory inasmuch as its town council is composed of twenty-one landowners to two non-landowners. Although the speculators made great lamentations, the pressure of the people against the city fathers was so great that they had to yield.

And a hot fight has started in the council of Königsberg over a bill to tax the increase of land value since October 1872 while its opponents have the date of April 1, 1905, but after a wrangling begun Sept. 15 it ended on Jan. 12 with a victory of 55 votes against 30.

That the German Single Taxers are alive is shown by their having rented the Royal Opera House, Jan. 7, producing by home talent and professional actors the Land Question in five tableaux, stating that in spite of the extraordinary expense of 4,000 marks they had a surplus, the amount of which will be announced in next issue of the *Bodenreform*.

F. BURGDORFF.

CLEVELAND HEIGHTS, Ohio.

THE FELS FUND.

The collection of the Fels Fund is progressing. The work is not yet thoroughly organized, but circular appeals will shortly be mailed. Hon. Tom L. Johnson will be treasurer of this fund.

Our readers are requested to send to Mr. Daniel Kiefer, who has charge of the work, the names of any likely contributor to this fund for the Great Forward Movement.

GOD'S LAWS.

(For the Review.)

Some of God's laws by ancient seers, were
penned on sacred page,
While some are only now discerned, by
scholars wise and sage.

Some He engraved in solid rock, or wrote
on limpid stream,
Or vap'rous air; and some in fiery letters
gleam.

Some from the wise and prudent hid,
to babes in lore are shown;
And error taught by learned fools, by simple
truth's o'erthrown.

Oh, let us then with open minds, search
Nature's open book;
And learn from reading Nature's page, to
Nature's God to look,

Then let us quit our human schemes, for
God's appointed way—
His work to frame our social laws— our's
merely to obey!

E. I. S. H.

QUEENSLAND, Aus.

OWNERSHIP AND PROPERTY.

An obstacle to the acceptance of the Single Tax which is frequently encountered is the widespread, if not general, impression, especially by farmers, that private ownership of land would be extinguished, and that the government would become the universal landlord. Henry George made clear and emphatic the distinction between permanent possession combined with absolute control of a site by an individual, on the one hand, and private property in the unearned