

THE Single Tax Social Service League will give a Lincoln Dinner to the new voters at the Machinery Club, 50 Church St., this city, on Feb. 14. Tickets are \$1.50 and can be procured of Miss Grace Colbron, 1482 Broadway, New York City.

THE Law of Human Progress is a volume of 125 pages bound in cloth with gilt top and made up of the five great inspirational chapters of "Progress and Poverty." It is published by the Joseph Fels International Commission at fifty cents, postpaid.

THE Hon. N. M. Everett, chairman of the Ways and Means Committee of the Legislature of Mississippi, has introduced a bill abolishing all taxes, State, county, municipal and district, save one on land values, to take effect on its passage.

HON. LAWSON PURDY, late Tax Commissioner of this city, has been elected General Secretary of the New York Charity Organization Society.

A REPORT on Government Ownership published by the City Club of Los Angeles gives many interesting facts. Copies may be had for ten cents.

LAND values in Toronto increased from 1904 to 1914 by \$200,000,000.

## NEWS FROM NEW ZEALAND

### EDITOR SINGLE TAX REVIEW:

It is only bare justice to say that the REVIEW is a most creditable production, and it is greatly to be hoped that you will be able to steer it safely through the troubled period in which we find ourselves. It is a good thing in itself to have a medium through which our world-scattered co-workers can, as it were, talk to each other. Of course, in saying this much, it is not my intention to under-estimate in any way the many other excellent publications which the advocates of our cause manage to keep going in various parts of the world.

Ever since the outbreak of war, our cause has made little manifest progress in this country. I say "manifest" advisedly, because I am certain we have more followers now than at the outbreak of hostilities, but I fear that during the progress of the struggle, there is little opportunity of carrying on any public agitation. It is a fact that the public mind cannot be intensely occupied with more than one thing at a time. It is conceivable, of course, that a really enlightened government could have made use of the opportunity created by the war—seeing that it has compelled the imposition of additional taxation—to increase the taxation of land values. History affords few instances, however, of any sound taxation reform, or for that matter of any reform whatever, being adopted through the exigencies of war. Rather is it correct that protectionism owes its existence mainly to war or the supposed necessities arising out of war.

Nevertheless, although in this country other taxation has been increased, the war expenditure has been the means of compelling some increase in land value taxation, and during the session that has just concluded one very desirable reform was (accidentally) accomplished, namely, the abolition of the mortgage tax. Heretofore the mortgagor was required to deduct the amount of all mortgages from his taxable balance, and the land value tax was struck on the full value of the mortgage and paid by the mortgagee. To a certain extent this method involved the taxation of improvements inasmuch as part of the security for the mortgage consisted of improvements. Under the new legislation, however, the mortgagor pays the entire tax on the unimproved value of his land, and the mortgagee pays no mortgage tax. In other words, the tax is levied without taking any cognizance of the mortgage at all. In reality this is not a new method, inasmuch as wherever we had local rating on unimproved values, the same system has obtained all along. I have heard very plausible arguments in favor of treating the mortgagor and mortgagee as partners in the land mortgaged and of levying the land value tax on the proportion of the unimproved value owned by each. I am bound to say, however, that I think the plan we have now adopted the best in every respect.

I might mention one other fact which emerges out of our experience. Until the accession of the Massey Government in 1912, we had a somewhat barren and prosy controversy on the respective virtues of freehold tenure versus State leasing, and there was a considerable body of opinion in favor of selling no more Crown (public) lands. Curiously enough

these people usually argued as if the lands already sold were irreparably lost to the people. When the Liberals came into office in 1891, they certainly did introduce a system of State leasehold, miscalled leasing-in-perpetuity, and under that system, by which a person could obtain a moderately sized farm by paying 5% on the (then) capital value thereof, a large quantity of land was settled. You will understand that there was (and is) under this system no provision for periodical revaluation. Now, it is a curious fact that there has been (and still is) under this system just as much gambling and speculation as ever there was under the freehold system. The leasing-in-perpetuity system has shown in fact that it has all the vices of the freehold system. I think it is now apparent to the great majority that the freehold-leasehold controversy is unreal, that the land question is not really one of tenure, but of taxation, and that there is nothing really wrong with the freehold, provided it is corrected by a proper system of land value taxation.

I don't know whether American Single Taxers study Adam Smith. I imagine they do not if I may judge from the rare occasions upon which the great Scotsman is mentioned in your columns. Well, speaking for myself, having noticed how frequently Henry George refers to him—generally with approval—I have read carefully both the "Wealth of Nations" and the "Theory of Moral Sentiments," and I have concluded that there is no practical difference as between Smith and the Physiocrats, and that George is really his lineal descendant, so to speak. Of this more anon, but in the meantime I would like to hear through your columns whether any of your American readers share my view.

Since your country has become involved in the great war, we really obtain little war news via America. Formerly we could rely on getting reliable news from American sources. You have no idea how we are in effect cut off from really authoritative news in this seagirt and remote country of ours. I was pleased to note, however, from the cabled precis published of President Wilson's reply to the Pope's Peace Note, that the President agreed with the Note in one important respect—that there must be no tariff discrimination after the war. This surely makes the Paris Conference look ridiculous, but not nearly as absurd as the spectacle of avowed followers of Cobden lending themselves to the wiles of Lord Northcliffe and the Tariff Reform League.  
Wellington, New Zealand.

P. J. O'REGAN.

STATEMENT of the Ownership, Management, Circulation, etc., required by the Act of Congress of August 24, 1912, of the SINGLE TAX REVIEW, published Bi-Monthly at New York, N.Y., for Oct. 1, 1917.  
State of New York, County of New York, ss.:

Before me, a notary in and for the State and county aforesaid, personally appeared Joseph Dana Miller, who, having been duly sworn according to law, deposes and says that he is the Owner of the SINGLE TAX REVIEW and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management, etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in Section 443, Postal Laws and Regulations, to wit:

1. That the names and addresses of the publisher, editor and managing editor and business managers are:

Publisher: Joseph Dana Miller, 150 Nassau Street, New York City.

Editor: Joseph Dana Miller, 150 Nassau Street, New York City.

Managing Editor: Joseph Dana Miller, 150 Nassau Street, New York City.

Business Manager: Joseph Dana Miller, 150 Nassau Street, New York City.

2. That the owners are: Joseph Dana Miller, 150 Nassau Street, New York City.

3. That the known bondholders, mortgagees, and other security holders owning or holding 1 per cent. or more of total amount of bonds, mortgages, or other securities are: None.

JOSEPH DANA MILLER

Editor and Owner.

Sworn to and subscribed before me this 27th day of September, 1917.

WILLIAM RYAN

Notary Public, N. Y. County, Register No. 9230

My Commission expires March 30, 1919.