

Mervyn Stewart, of New Zealand, and received from him some excellent reports of the effect of the Taxation of land values in that country, reports which go to prove in actual practice the theory we stand for.

Another notable fact is that our own Government some time ago asked for information from New Zealand, New South Wales, and South Australia are the working method of taxation. The information duly came to hand and is now published in the form of a blue book. The contents are emphatically favorable and provide splendid evidence for use against those at home who proclaim the impracticability of the tax.

F. SKIRROW.

#### JOHN PAUL CABLES AMERICAN SINGLE TAXERS.

#### REPORT OF SPECIAL COMMITTEE ON SCOTTISH LAND BILL FAVORABLE TO THE PRINCIPLE.

On December 14th the REVIEW received word from Hon. Tom. L. Johnson, announcing the receipt of a cablegram from John Paul, which runs as follows; "Select committee report most favorable. Great triumph. Spread the news."

The report to which this cablegram refers is that of the parliamentary committee on land values taxation in Scotland. First advices regarding this report were that it was unfavorable, but it now appears that it is distinctly favorable, so far as affects the principle of the bill, but that the objections are solely to the form of the measure.

As appears from an editorial in the Edinburgh (Scotland) *Evening News* of December 14th, the committee express the view that the new rating by which land value is estimated apart from improvements is entirely practicable and will prove advantageous. But they nevertheless take exception to the bill in several minor particulars—e. g. that in making valuations no regard is had to restrictions on the land, which seldom benefit the owner as owner and sometimes even diminish the selling value. The committee also believe that a measure should be introduced making provision for a valuation of land in both burghs and counties in Scotland apart from the improvements, and that no assessment be determined until that valuation is known. From the conclusions as affecting the principle of the bill, a minority report dissents in favor of the immunity of the landlords from taxation.

In this connection we may mention the "Precis of Evidence," by James Fairlie, received last month. Mr. Fairlie is a prominent manufacturer, an ex-magistrate, and ex-Treasurer of the burgh of Falkirk, Scotland. He is also a good Single Taxer, and this abstract of the evidence furnished the special committee on the Scottish Land Bill borrows many of its telling illustrations from

the locality with which Mr. Fairlie is most familiar.

#### REPORT TO PARLIAMENT FROM AUSTRALASIA.

#### OFFICIAL COMMUNICATIONS FROM NEW ZEALAND, NEW SOUTH WALES, AND SOUTH AUSTRALIA SHOW THE PROGRESS WE ARE MAKING.

An important British government paper lies before us in the answers to an inquiry addressed by the home government to the taxing authorities of its Australasian colonies. This inquiry was worded as follows: "Please send home as soon as possible any reports or other information available as to the working of taxation on unimproved land, both for municipal and state purposes. Information especially desired as to the effects of land value taxation on building trade, on rent, on incidence of taxation, on house property and vacant sites, respectively, and on land speculation."

The answers were eminently satisfactory to the friends of the new measures now pending in Great Britain. From New South Wales the report says: "The early difficulties have gradually disappeared, and the tax is now thoroughly grafted on the state system of revenue, being well understood by the public, and working with little or no friction."

"The effect on the building trade has been beneficial."

"In regard to land speculation, the tax must have a deterrent effect."

The Tax Commissioner at Adelaide gives it as his opinion that as the tax is laid on land alone time would have been saved if the unimproved value alone would have been required, but it is necessary under the act to also separately assess the actual value (land and improvements), which, moreover, has to be stated in the Assessment Book and repeated in the notice."

The report from Sydney says: "In the city and suburbs there has been very little land speculation in view of the Land Tax. Buyers mostly secure properties with the definite idea of speedily building a home, and not, as heretofore, waiting for a rise in values."

From New Zealand the report of the Commissioner of Taxes says: In my opinion the exemption of all improvements in conjunction with the lands-for-settlement and advances-to-settlers policy of the government has to a large extent contributed to the solid prosperity of the colony.

"The tendency of this system of taxation is not to increase rent, but, on the contrary, as the tax becomes heavier it tends to bring into beneficial occupation land not put to its best use, and so reduces rent, the improvements being entirely free from all rates and taxes.

"The form of speculation in land unused