

News—Foreign.

GREAT BRITAIN.

SOCIALISM SUFFERING FROM UNDIGESTED REMEDIES—STEADY PROGRESS OF THE SINGLE TAX—INFORMATION ASKED FOR BY THE GOVERNMENT FROM NEW ZEALAND WHOLLY FAVORABLE.

There is no section of reformers in Great Britain which can with more justice congratulate itself than that of the Single Tax. We rely on no boisterous public sentiment to carry our movement forward, but all the same its influence is being felt throughout the community and is undoubtedly altering the views of politicians to a very marked degree. The Socialists, who are our bitterest, and certainly, our most noisy opponents, have realized that the taxation of land values (which by the way, very few of them even partially understand), is a winning card and on that account alone are wishful to hold it in their hand. The attempt to be all things to all men in matters in which the material welfare of humanity is at stake leads to hopeless confusion only. Socialism is now suffering from chronic economic dyspepsia, due to the reckless absorption of a variety of ideas, the fundamentals of which are so widely opposed as to render digestion in one stomach at the same time impossible. It has been highly instructive to watch the antics of Socialist leaders of late in their quick change of turn on our question; first, they would have nothing to do with it; then when its power was making itself felt they damned it with faint praise, and now when Liberal candidates boldly advocate it and win elections with it they, the Socialists, coolly claim it as one of the planks in their own platform.

Mr. Keir Hardie, M.P., refused a few months ago at a conference at Mirfield to support a resolution pledging the meeting to the Taxation of Land Values and succeeded in getting the resolution altered by the substitution of "unearned increment" for land values. Yet he claims to be in favor of taxing land values; but only as he finds that method receiving popular support?

Mr. Philip Snowden, another of the same type, has done much to confuse the public mind on this subject. In 1900 at Bradford he told his audience that "the taxation of land values was fraught with great difficulty and would inflict hardships on a large portion of the community." Strange to say, this gentleman is posing in Parliament as one anxious for public property to be taken for public needs, and for private property to be secured to the individual owner, and he actually asked the Prime Minister this session when he could undertake to bring in a bill to tax land values.

Examples such as these are becoming common and we welcome them as proving, not the sincerity of Socialists, so far as their desire to tax land values is concerned, but their sincere conviction that our doctrines have now to be seriously reckoned with. At Huddersfield last week a bye election was fought and won by the Liberal. He had a Socialist and a Conservative opponent, both of whom had contested the constituency before. He himself was a stranger to Huddersfield, but putting our question first and foremost, he went for the opposition in fine style, showing the hollowness of their respective contentions and ultimately, as the polling proved, convincing the electors of Huddersfield that he was the right man to represent them in the House of Commons. There is a confidence, I might almost say cocksureness, about Single Taxers which is a certain sign that things are panning out all right, and there is no doubt that we are now an element in the political life of the country, both in and out of Parliament, strong enough to ensure a legislative move on our lines during next year.

Similar cases to show the trend of thought our way could be cited *ad lib.*, but it is unnecessary to give more, as what I have said is sufficient to show the change of front which is taking place. I am satisfied that steady and very solid progress is being made.

Our friend McHugh (Edward) some two months ago at a meeting in Bradford was challenged to debate Single Tax v. Socialism. He accepted, but no Socialistic champion has yet turned up who is willing to meet him. We don't know why, but shrewdly suspect that friend Mac carries too many guns, all of 'em quick firers, and that those political Fallstaffs are fully aware of it. Of course where Socialists or others are willing to assist in helping forward a land value tax their assistance will be heartily welcomed; but in the main the Socialist leaders are concerned chiefly in trying to create an impression that such a tax is merely a change in the incidence of taxation, and while admitting its *justice*, they, at the same time dub it confiscation if levied up to 20s. in the £1. Poor sort of logic this, to come from the "Saviours of Society." Anyhow our movement is so forward that at nearly every Liberal meeting it is advocated, and the avowed Single Taxer, until recently regarded as a sort of harmless lunatic, is now quite a *persona grata* on Liberal platforms. Liberal Associations are rapidly being impregnated with our doctrine and Single Taxers are in request as speakers at their gatherings all over the country. And why? Because no other set of Political Economists can effectively lay the twin bogies of Protection and Socialism; and grim necessity has compelled orthodox Liberalism to call in true Radicalism to save it from extinction.

A few weeks since we had a visit from

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