

and is on similar lines to last year. The increment tax is, however, omitted. It is proposed to reduce railway freights for wood and wheat, to abolish the stamp duty on receipts, to increase the income tax exemption to £300; and to make up the deficiency by an additional all round land values tax of  $\frac{1}{2}$ d. in the pound. It is questionable, however, whether these proposals will be carried. The Legislative Council, elected on a property qualification is the stumbling block. If they again reject the proposals (as they did last year) there should be an appeal to the country. Whether the government will do this time will tell.

Another poll in connection with the question of rating on land values for municipal purposes was held at Norwood on Sept. 23rd. The figures were as follows:

For the proposal	786
Against	449
Informal	10
	1245

Under the Land Values Assessment Act 1893, it is necessary that at least 25 per cent. of the whole of the ratepayers on the roll shall vote in the affirmative before the poll is effective. As there were 4413 on the roll at Norwood, this poll was lost despite the fact that a majority recorded their votes in favor of land values rating. The small vote is accounted for by the fact that the poll was taken on an off day from the annual elections. It was arranged in this manner by the Council (who are hostile to the principle) for the sole purpose of defeating the poll. The League did a lot of work in trying to arouse interest, but their efforts were unsuccessful in getting the required number to vote. A motion has been tabled in the Council for another poll on December 2nd (the date of the elections) but it is doubtful as to whether it will be carried. The Legislative Council steadfastly refuse to amend the Act to allow a majority of those going to the poll to decide the question. Another amending bill is now before Parliament and it will probably meet the fate of its predecessors.—E. J. CRAIGIE, Secretary, Adelaide, Sept. 26, 1911.

## NOTHERN NIGERIA.

### \* THE FIRST SINGLE TAX EMPIRE.

Will you just get hold of your map of the United States of North America and in your mind transport it back over the Atlantic? So far, that is to say, as five States are concerned—Illinois, Indiana, Ohio, Kentucky and West Virginia. Please obliterate in your mind Lake Michigan, and alter all the names. Call the area Northern Nigeria, or the Huassa Empire if you like: for the Mississippi say Niger, for the Ohio say Benue. For the five States in that order say the Emirates or Provinces of Sokoto, Zaria, Kano, Bauchi, and Bornu. The population is about the same in numbers, the history written for a thousand years back, the prevailing faith Moslem, and the racial stock and type of culture purely African.

\*On January 1st of this year the most far-seeing measure of constructive statesmanship West Africa has ever known was put upon the Statute-book. "The Land and Native Rights Proclamation" consecrates the three main principles of native law and custom, first, that the whole of the land, whether occupied or unoccupied, is "native land"; secondly, that the land is under control and subject to the disposition of the Governor, to be "held and administered by him for the use, need and common benefit of the natives of Northern Nigeria"; and thirdly, that the Governor's power shall be exercised in accordance with "native laws and customs." For the rest, and without going into detail, the measure can be described as expressing the native system, and the natural developments of the native system, in English. It is not, in Nigeria an innovating measure, but a conservative measure; not an experiment, but a preservation of the *status quo*. It is not a measure of land nationalization, because land nationalization means State control of the land and all that is done upon it. What this measure does is to provide for the communalizing of the communal value of the land, leaving the occupier full control over the use of land and full benefit for his private enterprise upon it, with payment of rent to the community to which the land belongs, instead of to a landlord. The individual's right to all that is due to individual work and expenditure, but not to the communal value, is secured. No freehold can creep in and no monopoly profit can be made out of the land. The "holding up" of land for speculative purposes is, in effect, penalized, while the man who is industrious is not made to pay more as to the outcome of his enterprise. At the same time the basis is laid for a land revenue which, with the years, will be the chief source of income of the Government—the healthiest form of income, perhaps, for any Government.—*London Times*.

For some twenty years British influence has been penetrating all this vast area of 1000 by 500 miles, and with ridiculously small bodies of native troops reducing those among the native Kings who would not be good neighbours to submission—at least to heed the advice of a British Resident at their Court.

The Hausa States being certainly the most cultured and civilized organization that the African races have ever evolved: their numbers and fighting ability being alike notable: the climate being quite unsuitable for any operations by European troops: and the natural ability of the native rulers being very high, all made it desirable that rule should be only in the form of good advice which the rulers—almost all of devote Moslem faith—would carry out if it agreed with their principles. The only bridge from the civilisation of Arabia in the tenth century to that of the twenty-first was of course the Single Tax. The efforts of the British Single Tax group in Parliament over a series of years, nobly aided by a splendid Governor-Colonel, Sir Percy Girouard, a Canadian of Kitchener's school, are at last crowned by the Proclamation of a Single Taxer equally notable—"Lulu" Harcourt, Secretary of State for the Colonies and son of Sir Vernon Harcourt, who first taxed land value (in our days) in his Death Duty Budget. It is remarkable indeed that we should have a policy launched under such auspices, but there is better to come. The *Times*, the greatest of all Conservative journals of the world, like Herod heard of the new teaching, and true to its great traditions sent to report in the fullest way the greatest living authority on Tropical Africa. No less a personage than E. D. Morel, who single handed challenged and overthrew the vile despotism of King Leopold in the Congo. Is it generally known that all Leopold's worst expropriations of the natives were verbal copies of Anglo-American land laws?

And the *Times* has now written editorially commending in the strongest way the advice of Morel, that the Single Tax ideal of the Hausa States must not be tampered with in any degree and every attempt to introduce private land monopoly must be

stamped out. This is by the way, a very nasty backhander at the zealous Conservative who is now Governor—Sir Hesketh Bell.

There is only one thing to add, showing the difference between the oldest and least corrupted Single Tax civilization in the Empire and the new British Single Tax experiments round the Pacific. In Hausaland values are very low and the general standard of living and of comfort very high, allowing for lower wealth production. For instance, the people are crimeless and almost unpoliced and ungarrisoned, being without poverty. It is doubtful if land values are enough to pay for the very simple and decentralized system of government as long as any part of the site value in the ancient cities is in private hands. As time goes on one will see new cities on the lines of railway whose values will go solely to the producer—public or individual. On the Pacific the white standard of living is so low in comparison to wealth produced that land values are enormously in excess of any possible public requirements, and a distribution in cash of vast sums yearly will be the only way to secure equity pending a rise in the standard of comfort as high relatively as the Hausa begins with. Morel says in another article that in agriculture and truck growing the Hausa has nothing to learn from Europe: nor has he as the maker of "Moorish" swords and "Morocco" leather: nor as an economist aiming at general well being: one would almost fancy that Jack Johnson is a Hausa by origin!

Anyway, here is the first autonomous Empire of free States in the British Dominions to bring in the Single Tax as their fundamental law. Next, please!—M. J. STEWART.

THE adoption of a declaration by the First Convention of the Tenant Farmers of Texas in favor of "a tax on land values up to the limit," "to the end that tenantry and its attendant evils may be abolished," is one of the early signs of an awakening knowledge on the part of American farmers to the land question.