

sistently supported by the Corporation with the view of securing to the city and the ratepayers the benefit of such taxation, and (2) that the Government are at present collecting, or are in contemplation of collecting, information and all relative data as to the true valuation of all lands situated in urban and suburban districts throughout the country for the purpose of such taxation, the Corporation, following out their recognized policy in regard to this matter, resolve to petition Parliament to the effect that powers be granted to all local rating authorities throughout the country—county, urban and town councils—to impose and levy on the new valuation a tax on the value of land for local purposes, distinct and separate from the increment duty to be imposed and levied under the provisions of the Finance (1909-10) Act, 1910.

[See current volume, page 179.]



Announcing a vigorous campaign of education on the basis of the above petition, the United Committees for the Taxation of Land Values explains that—

it should be noted that Glasgow led the municipal agitation for the rating of land values from 1902 to 1906. Many Municipal Conferences were held at which the evidence produced for this change in the incidence of local rating was considered. The two main reasons for the proposed change advocated by the various municipal representatives were, first, to procure a share in the land value created by the expenditure of the rates in carrying out services that led to the direct increase of land values; and, second, that the monopoly price of land was mainly responsible for bad housing conditions. The rating of land values was advocated particularly with a view to bringing the value of land back to a normal point at which it would be possible to erect decent housing accommodation, and to effect much needed municipal improvement in many other directions. Thus Glasgow once more takes the lead in the struggle of the municipalities for a sane and business-like rating system. It is admitted on all sides that the present system of rating has broken down. It penalizes industry, stultifies development, and by encouraging the withholding of land from use causes unemployment and poverty. The rating of land values is the only practical alternative that will remedy the anomalies and injustices of the present system. By exempting improvements of all kinds from rating and raising local revenues by levying on the basis of land value alone, whether land be used or unused, publicly created values will be made available for public uses; the barriers which land monopoly now opposes to all municipal and industrial development and enterprises will be broken down. The building trade will be relieved from a tariff which restricts production and it will be made possible for more, better and cheaper dwellings to be erected, creating a fresh demand for labor in the building and all allied and auxiliary trades. Idle land will be forced into use on fair terms extending production in industry of all kinds and banishing unemployment. The municipalities have much to gain by the adoption of the proposed new system of

levying rates. Every year the problem is up as to where the revenue is to be found for increasing public necessities. A reduction of expenditure is out of the question if municipal efficiency is to be maintained. To increase rates on the present basis is almost as much out of the question, for the business men in all communities already complain that the burden is well-nigh intolerable. Here then is the way out. It is the performance of public services that creates and maintains land value, and it is to this fund that we must turn for our revenues. It is the duty of all citizens to see that this resolution of the Glasgow Town Council is fully considered by their respective local bodies. Too often in the past, matters of this kind get no further than the office of the Council Clerk. Public-spirited citizens in all parts of the Kingdom are appealed to to see that this does not happen with the Glasgow Town Council's resolution. The matter is of too vital importance to our public life.



China Arranges Her Republic.

A draft of a provisional constitution has been adopted by the National Assembly sitting at Nanking. It empowers the President to appoint a premier and to form a cabinet, which will be subject to the approval of a National Assembly, consisting of five delegates from each of the Provinces and from Tibet and Mongolia. The Assembly will be superseded later by a regular Parliament, which will adopt a permanent Constitution. General Li Yuen Heng, one of the Republican military leaders, was elected on the 20th as Vice-President of the Republic. An armed escort was dispatched from Shanghai on the 22nd, to proceed to Peking, and notify Yuan Shi Kai of his election as President, and conduct him to Nanking. According to a dispatch from Peking on the 25th, the new government has decided that the country shall hereafter be officially styled "the Great Republic of China," the word "great" being intended to include Tibet, Turkestan, Mongolia, and Manchuria. [See current volume, page 178.]

NEWS NOTES

—Judson King of Toledo (secretary of the National Referendum League) and Dr. Cora Smith Eaton of Seattle, were married at Seattle on the 14th.

—General Pedro Nel Ospina, Colombian minister to the United States, was recalled by the Colombian government on the 22nd. [See current volume, pages 171, 180.]

—By a recent special referendum election the people of Switzerland have adopted state insurance against sickness and accident, by a vote of 250,000 as against 220,000.

—President Taft submitted to Congress on the 20th the report of the Employers' Liability Commission and the Commission's proposed employers' liability and workmen's compensation bill, accompanied by a