

boundary, but nearly all on the American side of it. During this day's fighting seven residents of Douglas were wounded and American troops guarding the frontier had to seek shelter. The Federals finally withdrew from the attack in good order, leaving the revolutionists still in possession of the city; but before morning the revolutionists, finding themselves entirely out of ammunition, hastily abandoned the city, going off toward the mountains, and calling to American observers that they would come back when they had supplied themselves with cartridges.

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#### Land Value Taxation in Denmark.

With the aid of specially appointed experts, the official rating council for Denmark has completed preliminary arrangements for making experimental valuations of land in various places throughout the country. The experts are N. Neergaard (minister of finance), Marcus Rubin (general director of finance), M. Reimuth, S. Berthelsen (a leading single taxer), Professor Opperman, P. Bjerre and Dr. P. Munch (members of the Rigsdag), P. Bentzon (inspector of lands), and M. Nielsen (a master mason). For rural regions the principle of valuation agreed upon is to consider agriculture as the type of industry, and average-size farms as standards of value; for town valuations, the Somers system (already demonstrated by a trial valuation of the town of Haslev) is adopted. No method of appraising forest land values is yet reported, the subject being understood to present special difficulties. [See current vol., p. 224.]

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#### Land Value Taxation in New Zealand.

Gisborne, a municipality of New Zealand (North Island), has recently adopted land value taxation for local purposes under the New Zealand local option law. The election, which came off on the 2nd of February, resulted in an affirmative vote of 474, the negative being only 279—an affirmative majority of 195. Explaining the result in the "Land and Labour" department of the New Zealand Times, of Wellington (issue of February 15), Arthur Withey, general secretary of the New Zealand Land Values League, writes:

The area of Gisborne is unusually large for a borough of its population, but the bulk of the land is withheld from use by speculators, with the result that prices run artificially high, and it is only with the greatest difficulty that the average working man can obtain a section on which to build a home. And, when he has bought, in the great majority of cases his capital is so depleted by the outlay that he cannot, for some time at least, afford to build. And all the time he is paying rates [local taxes]—though because he pays them indirectly, he is not recognized as a ratepayer—paying rates for himself, and, in large part, for the land speculator, too, while the speculator's land is steadily increasing in value with the growth of the town and with the expenditure

of rates and loan money on public works and public services. Undoubtedly, if indirect rate payers as well as direct rate payers had had votes the ratings on land values would have been carried by a much greater majority. But the significance of the victory for the new system of rating is all the greater, seeing that those voting were for the most part land owners. The issue was thus mainly between land owners (large and small) with highly improved properties, and land speculators and dog-in-the-manger monopolists who will neither use their land themselves nor let anybody else do so. The contest was conducted by the members of the Gisborne Labor party, prominent among whose most active workers were Councillor Jackson, Mr. Percy Andrew, Mr. Arthur Richards and Mr. John Hall (secretary)—as earnest and zealous a body of men as I have ever had the pleasure of co-operating with. Councillor Darton also strongly supported the proposed rating system. Both the local papers opposed the measure, but they reported our open-air and other meetings fairly, and freely opened their correspondence columns to arguments for and against. The advocates of the rating on unimproved values were able to show that in 1886 the population of Gisborne was 2,210; and in 1896, 3,826; while today it is estimated at practically 7,000; and that, whereas the unimproved value of Gisborne in 1891 was £148,511 only, it is now £1,122,732. They argued that this enormous increase in value was due to the great growth of the borough and to public expenditure out of rates and loans on public services and public improvements. And they claimed that this value thus produced by the community as a whole should be rated for public purposes, instead of rating improvements and thereby discouraging the expenditure of labor and capital in beautifying the town and extending its trade and industry and also robbing and penalizing the improver in the interest of the land speculator. Gisborne has just borrowed £175,000 for sewerage, lighting, tramways, water supply, road improvements, etc.; and the reform party were able to show from the advertisements of the land agents—"prices rise on formation of road," "gas mains will serve the property," "town water supply," "near the proposed tram route," etc.—that all such expenditure materializes in increased land values, and that land values, therefore, should bear the burden of such expenditure. The opposition had absolutely no answer to this. For local taxes, called "rates," nearly 75 taxing bodies in New Zealand are now operating under the system of land value taxation. [See vol. xiii, pp. 1023, 1043, 1085.]

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## NEWS NOTES

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—Carter H. Harrison took office as Mayor of Chicago on the 17th. [See current volume, pp. 321, 339.]

—The great landscape artist, William Keith, died at his home at Berkeley, Cal., on the 13th at the age of 72.

—Destructive cyclonic storms were reported on the 12th and 13th from Oklahoma, Kansas and Missouri.