

New Zealand

A NUMBER of victories have been secured for land value rating in New Zealand, in Manawatu County, Otaki Town District, Moa Road District, Taihope Borough, and the important borough of New Plymouth.

The rate payers of Manawatu County are largely farmers and the president of the Farmers' Union of that place is an opponent of land value taxation. Notwithstanding, the farmers of the county voted 679 to 193 for rating on unimproved values. New Zealand now has a majority of its voting bodies committed to this method of taxation.

South Australia

PROGRESS, of Melbourne, tells of the organization of the Flinders Land Reform League, composed mostly of young farmers who are delving on virgin soil far from markets and handicapped by every obnoxious tax that an unprincipled and soulless government can devise. Says E. J. Craigie:

"Every member is alive to the imperative necessity of educating his brother farmer on Free Trade and Land Values Taxation. Their slogan is 'Sweep away all methods of indirect taxation, and let mankind work under God's method.' Not man's law, but the Creator's, is their vehement cry. Their battle hymn is 'The land, the land, the ground on which we stand. God gave the land to the people. Why should we be beggars with the ballot in our hand?' They intend to use their ballot for the establishment of just conditions.

"Branches have been formed along the lines of railway, and action will be taken to nominate two candidates for the electorate at the next election."

Africa

A DEPUTATION of the Land Values League of Cape Town appeared before a special committee of the city council in advocacy of site value taxation. The deputation was able to quote an endorsement of the principle from the report of the Union Government Inquiry into the Taxation of Land Values in 1918, in which the system was approved, as well as being able to cite the fact that Johannesburg and Benoni had adopted it only last year and that Cape Colony, East London, had agreed only recently on a partial application.

Argentine

A FURTHER sign of the live interest in the Single Tax developed in the Argentine, is the publication of a series of popular pamphlets on the subject by a group of Single Taxers. The organization for carrying out the idea is called "Bernardino Rivadavia," and its address is Calle Esmeralda, 91, Buenos Aires. The first three numbers have reached us: "The Single Tax," by Henry George (30 pages); "Bernardino Rivadavia: His Agrarian Reform," by Andres Lamas (30 pages); "Artificial Poverty: Its Causes and Remedy," by Constancio C. Vigil (30 pages).

Each number is sold at the uniform price of 20 cts. paper, or about 9 cts. gold. They are printed on excellent paper, with a stiff cover in colors.

We have also received a neatly printed pamphlet entitled: "The Single Tax and the Progress of Agriculture in the Pampa," being a reproduction of a paper presented by Juan B. Bellagambia, before the Congress of Agriculture of the Pampa, in December, 1917. From the introduction we extract a paragraph or two which will interest Single Taxers:

"After a report by Dr. Mario A. Rivarola, informing member of the committee on rural legislation and economy, the Congress adopted the following conclusions:

"The realty tax should be reformed by establishing:

- a. The tax on the value of land free of improvements.
- b. Exemption of taxes on rural properties which do not exceed three thousand pesos (approx. \$1,400) and are cultivated by their owners.
- c. The progressiveness of the tax."

"The approval of these conclusions marks an undoubted advance of these new ideas in tax reform, for which the partisans of the Single Tax in our country are battling. It also indicates the acceptance now being accorded among us to the Georgian principle of suppressing taxes upon improvements applied to land by labor, and making the burden fall on the net value of the soil, that is to say, upon the value given to the land by the activity and progress of the community.

"But we are not partisans of the progressive tax, which would apply a minimum rate to small holdings, and higher rates to large areas held by few persons. The reason put forward by the advocates of the progressive tax is that it tends to the subdivision of large estates. But it is well to remember that the injury done to the community by the large holdings is due to the unproductive state in which they are kept, and which is easily avoided by a tax strictly in proportion to value, sufficient to make it difficult to keep the land out of cultivation. A large area of land may be divided into ten lots and these bought separately by ten speculators who will keep the land in its original state of neglect. The community would have gained nothing by this subdivision of the land, but the State, under the progressive tax, would be obliged to lower its realty tax, thus actually favoring speculation.

"Nor do we think it right to grant exemption from taxation to rural properties of small value, even when cultivated personally by their owners. The value of land is a social product which belongs to the community that creates it, maintains it and adds to it. Hence we frequently affirm that, rather than being a tax properly so-called, a land tax is simply a return to the community of a part of what it gives to the individual, and therefore no one who owns land, whatever its value, must be exempt from this contribution. Besides, the tax payable by rural properties of less than three thousand pesos in value would amount to a small sum, which by its very insignificance would not be burdensome for the owner."