

change. Rochester Chamber of Commerce, N. Y. Tribune, N. Y. Times, N. Y. Evening Post, N. Y. Journal, N. Y. Commercial Advertiser, and many other prominent authorities Bills granting this desired reform have passed the Lower Houses of four of our State Legislatures and the Colorado Revenue Commission Report (1901) at the close of a thorough history of the successful operation of this system in New Zealand, states: "We do not know how any one who believes in a government by and for the people can oppose such a change in the powers of our Local Government."

We urgently indorse the proposition also, that such State and County taxes as are collected from the different taxing districts, be apportioned according to the amount of local revenue collected in each, instead of, as at present, according to the amount of property assessed; each taxing district would thus pay such percentage of the total State and County taxes as the local revenue collected in each district might bear to the total local revenues collected in all of the taxing districts. This change would (1) insure a just apportionment of our State and County taxes, regardless of whether the tax rate in any given taxing district might be 3 per cent. upon a 50 per cent. basis of valuation, or 1½ per cent. upon a 100 per cent. basis of valuation; would (2) abolish the present necessity of vesting in State and County Officers the arbitrary power to revise assessments made by local assessors, and to thus dictate the portion of State and County taxes to be paid by each district; and would (3) make it possible for each assessor to follow the mandate of the law, that property be assessed "at its full value," without fear that neighboring assessors would assess at a lower range and thus force the taxpayers of his own district to pay more than their just share of State and County taxes.

A condition bordering upon an incipient rebellion may be truly said to exist in Ohio, where the officials of railroads and other corporations insist upon violating the plain letter of the law governing the assessment of property, and county auditors all over the State refuse to enforce the law. The result of all this is that farmers and home owners and business men all over the State are compelled to pay taxes on from 60 to 90 per cent. of the values of their property, while the corporations pay on from 10-15 per cent. of their property. It is known that fully \$500,000,000 worth of taxable property escapes the burden which the law of the State intends to place upon it and exempted by its owners and not listed by public officials. It is to correct this outrageous injustice, this robbery of the farmers and laborers, that Tom L. Johnson has inaugurated his great fight. His position is so unassailable that any Democrat who dares to oppose will get his fingers badly burned.—Argus (Clinton, Ind.).

NEWS—FOREIGN.

INDICATIONS OF THE WORLD-WIDE PROGRESS OF THE MOVEMENT.

SCOTLAND.

(Special Correspondence John Paul.)

Outside our own organization the most important happening at present on our question is a conference being called by the Scottish Liberal Association to discuss the question of how best to apply the principle of the taxation of land values. The conference takes place on Thursday, 30th inst., at 2.30 p. m., and I enclose you the recommendations of the Executive, which, in all probability, will be unanimously adopted. The conference will be composed of accredited delegates from the local liberal associations throughout Scotland. About 1,000 are entitled to be present. It is a striking testimony to the strength and continued growth of our movement here in Scotland to have the official Scottish Liberal Party organizing such a conference and advocating such a thorough radical scheme. The terms of the recommendations, as you will notice, might have been drafted by a Committee composed of Louis Post, Tom L. Johnson, and Henry George, Jr. That is to say, it is genuine Single Tax.

Over the border the National Liberal Federation annual meeting, held at Bradford on the 12th inst., has again unanimously declared for the just taxation of land values. The adjective just looks like 20s. in the £ to begin with!

Along with these political movements, or movements of the Liberal Party in Scotland and England, we regard with great satisfaction the victory secured at Liverpool last month (see full report in the current issue (May) of the Single Tax, where the City Council, after a thorough and interesting discussion, resolved by 38 to 21, "That the Council petition Parliament, requesting them to introduce a bill as early as possible, dealing with the rating of ground values." The Liverpool City Council is Conservative to the extent of 65 per cent. of its members. Only ten Liberals voted in the division. This victory is due undoubtedly to the splendid efforts of Mr. Thomas Burke and Edward McHugh. Mr. Burke pledged himself at the Glasgow conference, in October, 1899, that he would endeavor to bring Liverpool Town Council up alongside of Glasgow on the question of taxation of land values. He has kept his word, and Liverpool Town Council now stands in line with the numerous band of Local Rating Authorities asking Parliament for powers to tax land values.

The Executive of the Scottish Single Tax League have resolved to hold a bazaar in the spring of next year, for the purpose of raising funds to enable them to cope with some of the many opportunities to enlightenment on the Single Tax that are lying around these parts, waste. The Hon. The Lord Provost

Samuel Chisholm (Glasgow), and Hon. Tom L. Johnson are among the patrons.

The bazaar will be held in Glasgow in the early part of next year, and all interested, especially the ladies, are cordially invited to join in making this effort a decided success.

The patrons include: The Hon. Lord Provost Samuel Chisholm, Glasgow; Hon Tom L. Johnson, Mayor of Cleveland, Ohio; D. V. Pirie, M. P., Thomas Shaw, M. P., Edmund Robertson, M. P., Alex. Ure, M. P., Charles Trevelyan, M. P., J. H. Dalziel, M. P., Alex. H. Black, M. P., H. Broadhurst, M. P., J. Wilson, M. P., A. W. Soames, M. P., J. H. Whitley, M. P., W. H. Holland, M. P., Wm. McKillop, M. P., T. Burt, M. P., Richard McGhee, ex-M. P., W. P. Byles, ex-M. P. (Shipley), Alfred Billson, ex-M. P. (Halifax), Arthur Dewar, ex-M. P.

The Executive invites and will receive with pleasure the names and addresses of those willing to assist in any way. Subscribers outside Glasgow and abroad, whose confidence we have and enjoy, are specially invited to give the bazaar their enthusiastic support.

Special Council Meeting of the Scottish Liberal Association to Receive and Consider Report of Executive Council on How Best to Apply the Principle of the Taxation of Land Values.

The findings of the Committee were as follows:

1. The term land value, or the value of land, shall be held to mean that value which attaches to land as land, irrespective of its use or improvement, and not the value due to the expenditure of capital or labor of the owner or his tenants.

2. Such value shall be estimated to be the sum the said land would bring if offered in the open market free of all burdens and restrictions (unless such restrictions as are imposed by public authority).

3. Every owner of land shall be bound when making his annual return to the Assessor under the Lands Valuation Acts, to make in addition a correct return of the extent and value of his land, as land, apart from improvement.

4. The value so returned, if satisfactory to the Assessor or adjusted according to procedure under the Lands Valuation Acts, shall form a basis of taxation and have an annual tax imposed upon said value whether the land is in use or not.

5. Any proprietor so assessed, whose land is subject to an annual or periodical payment, shall be entitled to deduct from such annual or periodical payment made by him the proportion of the tax equal to what would be levied upon said annual or periodical payment if it had been returned as a separate value.

GERMANY.

Special Correspondence Berlin, Germany.

The following is a translation of the German land reformers' platform, recently adopted:

I. The Society of German Land Reformers sees in the land question the social and industrial question.

It maintains that the land, the foundation of all national existence, should be put under one right, that will extend its use for homesteads and workshops, that will exclude all misuse, and will take the increased value which it receives without the labor of the individual, for the benefit of the whole community.

From this point of view the society makes the following demands:

I. To convey all the credits on realty into public hands.

II. Prevention of all monopoly in the use of the natural resources.

III. Maintenance and systematic extension of the public domain.

2. Enactment of a housing law, that will prevent speculation in land and exclude such living rooms as are detrimental to the health and the morals of the community.

3. Taxation of vacant city lots according to value, to be appraised by the owner, the community to have the right to buy the property at such appraisal.

4. All increase in value due to public improvement (bridges, schools, museums, street railways, parks) to be paid by the land owners, in proportion as their property has increased in value through such improvements.

From this you will see that the land movement in Germany differs in detail from the single tax as you in America understand it. It has a much stronger leaning towards what is known as nationalization.

The most important move of recent times in Germany has been the canal question, a pet scheme of the Emperor. This has for its object the connecting of some of the main rivers by a system of canals, thus affording a cheaper means of transportation. Of course the German landlords opposed this, fearing a strong competition from American food-stuffs. But it was not on this ground they objected; but actually opposed it in the interest of the already overtaxed workingmen, who, they feared, could not stand the new additional burden! This had the wished for effect; it defeated the Emperor and his canal schemes.

Meanwhile there has appeared a splendid article by A. Pohlman, a very able and intelligent land reformer, who showed by an array of figures how the landlords' objection could be easily overcome, and how the Emperor could build the canals without a penny of taxation, by simply taxing the increased value of the land through which the canals would run; that this was entirely just, for the value thus created was not due to the labor of any of the landowners, but to the presence of the whole German population.

We may look forward, therefore, with some interest for the next move the German Gov-