

## Landowners Vote For Land Value Tax.

A POLL under the Land Values Assessment Act was taken at Gawler, South Australia, on Saturday, December 7th, 1918. The principle of rating on land values was adopted by the citizens of this municipality at a poll in December, 1912, the voting on that occasion being: In favor of land values, 179; against, 173. Immediately the land values principle was adopted, its beneficial effects became apparent. Land that had previously been held for speculative purposes was at once placed on the market, and a considerable number of new and beautiful houses were erected.

That the land values system is not unfair in its incidence is proved by the fact that not a single appeal was lodged against the last assessment. In spite of this, a few shopkeepers in the main business centres have been agitating for a return of the old system of taxing improvements. Although their land was really undervalued (the local assessment was £6836 below the government valuation), they were not satisfied, but wished to transfer their just liabilities to ratepayers situated in less favored portions of the town.

They succeeded in getting the town council to pass a motion providing for another poll of the citizens. The Single Tax League interested itself in the matter, and the secretary was instructed to proceed to Gawler and do everything possible to retain the land values system. A special leaflet was prepared and placed in every house in the town, the matter was dealt with in the columns of the local press, and the citizens were interviewed.

As a result of the work done the poll was brought to a successful issue, the voting being: In favor of retaining land values, 219; against, 121; informal, 23. At the original poll in 1912, owners and tenants were allowed to vote, but at the 1918 poll the voting was limited to landowners only. The fact that after five years' operation of the system the landowners have reaffirmed the principle by a bigger majority than was secured when tenants were also allowed to vote, is convincing evidence that the principle is giving general satisfaction. We have thirteen municipalities in South Australia raising all their revenue by taxing land values only.

Adelaide, S. A.

E. J. CRAIGIE.

ACCORDING to a "housing surveyor" employed by the Chamber of Commerce of that city, Cleveland, instead of being a city "set on the hill," as Newton D. Baker once enthusiastically called it, is "a city of rooming houses." Some of the housing conditions reported are almost unbelievable. The "surveyor" evidently didn't see the many acres of vacant land; at least, he said nothing about it.

OVER three hundred Public Libraries have ordered the Single Tax Five Year Book. If your public library does not have it see that it orders it.

## Buenos Aires

ATLANTIDA, a widely circulated, profusely illustrated and ably conducted weekly published in Buenos Aires, contains in three recent issues which have reached us, vigorous editorials upon the Single Tax, as philosophy and fiscal system. They are signed by Constancio C. Vigil, one of the clearest, most consistent, sanest, as well as most popular writers on social questions in South America.

The remarkable Single Tax initiatives recorded from time to time in our references to the Argentine may be largely explained by the effective education of public opinion by such writers as Mr. Vigil. It would seem also to be true that the Latin-American mind is predisposed to perceive and discuss the fiscal and economic laws underlying such phenomena as low wages, lack of work, high rents, overproduction, low prices, bad trade, hard times, etc.

"From the point of view of the laborer, the manufacturer, the merchant and the professional man, writes Mr. Vigil, the Single Tax offers the advantages of liberty, under a natural and just order. It says to man:

You shall work according to your own liking; no one shall despoil you, by legal trickery, of the fruit of your labor; no one shall profit by spying upon and reporting your doings; you shall get what you need where it suits you best; you shall not be denied access to the soil; the source of your sustenance, your wages, your hours of labor, your whole manner of living, are left to your own judgment. You have restored to you the right to live on this planet, the right to breathe its atmosphere, and take your share of the sunlight and natural riches where it may please you.

In this manner, there will be no misery and degradation arising from economic iniquities. In this manner, there will be no lack of work and no involuntary poverty. In this manner, there will be no need of charity, except that of God, which is Justice.

Such is the "Equality" proclaimed in hymns and in the codes, but only definitely assured by the Single Tax.

## Brazil

OUR friend, Dr. Luiz Silveira, of Sao Paulo, Brazil, whose distinguished services to the Single Tax cause in that country have been the subject of comment in recent issues of the REVIEW, is now in Paris, attached to the Brazilian delegation to the Peace Conference. Just before leaving for Europe, Dr. Silveira gave an address on the Single Tax before the League of Commerce of Rio de Janeiro. Amongst those present were the Minister of Agriculture, Dr. Padua Salles; the Vice-President of the State of Sao Paulo, Dr. Candido Rodriguez; the Brazilian Minister to Uruguay, Dr. Cyro de Azevedo; representatives of the Commercial Association, the Coffee Center, the National Society of Agriculture, the Center of Commerce and Industry, the Association of Employees of Commerce, the Wholesale Grocers' Association, the Bank of the Province, the City Bank, the Italo-Belgian Bank, and many other conspicuous figures in the commercial, political and social world.