

"It seems indeed as if, up to now, the producer, who increases the national wealth by employing capital and spending his own energies, is condemned on that very account to pay taxes; whereas it ought to be just the reverse: the State or the municipality should reward the man who produces two crops where before only one was produced, and exempt from all class of taxes the man who develops wealth on a larger scale, requiring only from him a contribution upon the portion of land he occupies.

"These are the reasons why the committee consider worthy of approval and acceptance the idea of the proposers of the bill who, though only in a partial manner, (since the bill refers only to urban areas), are initiating an innovation destined to revolutionize the present tax system to the advantage not only of the people but also of the municipalities, if, as we hope, it is accepted and sanctioned as law.

"Based upon the above considerations, favorable to the general idea of the bill, your Committee of Political and Municipal Administration submit to your approval an amended bill, adapting the initiative to the legal principles which at present govern the matter. The draft is as follows:

DRAFT OF BILL

"The NATIONAL CONGRESS decrees:

ART. 1—The urban property tax created by law of Aug. 15, 1880, and declared to be municipal in character, shall apply exclusively to the value of the land, without taking into account the buildings and improvements introduced by the owners.

ART. 2 The municipalities shall proceed to make a valuation of the land within the urban areas, by means of a Commission composed of the Mayor, an engineer and a prominent resident nominated by them. This valuation shall be made within the maximum term of six months, from the date of constitution of the Commission.

ART. 3—The owners of property within the urban area shall present before the Commission their title deeds, accompanied by all documents showing the value of the property, so that they may serve as basis for the valuation.

ART. 4—As quickly as the inscription and valuation of the land proceeds, the municipalities shall examine the lists presented by the Commission, shall introduce in them the modifications which in agreement with the Commissioners may be considered necessary, while endeavoring to secure the utmost fairness between the valuations, and shall order its publication for the term of 30 days in a newspaper of the capital of the district, and at the same time, for an equal term, by placard at the door of the City Hall.

ART. 5—Whoever considers himself injured by the valuation may enter protest before the Justice of the district, within thirty days after final publication of the valuation. The judge, having summoned the members of the Commission and the claimant, shall pronounce upon the objections, briefly and summarily, within a term of not more than twenty days.

Against this judgment appeal is allowed before the District Court, without other resort.

ART. 6—Protests lodged after the term mentioned in the preceding article will not be allowed.

ART. 7—Upon the total value of the land in each property, a tax of one half per cent. shall be paid annually in favor of each municipality. This tax shall be paid by the taxpayers into the municipal treasuries, without need of any previous demand for payment, in the first month of each year; after this term, interest at the rate of six per cent. per annum will be charged, collection being made judicially when payment is deferred more than one year.

ART. 8—In consequence of this present law, the municipalities shall impose no tax for public lighting, drainage and sanitation; nor licenses for industries and factories already established or to be established, with the exception of liquors in general and their products.

ART. 9—Every fifth year after the first inscription and valuation, the municipalities shall revise the land values, by means of the Commission mentioned in Art. 2; and according as the value has increased or diminished, shall fix the corresponding quota.

ART. 10—Exemption from payment of this tax is allowed to:

- a Churches belonging to the Catholic faith.
- b Institutions of primary and free education, and institutions of charity.
- c The properties of the Nation and of Municipalities.

ATILIANO APARICIO, President,
JOSE MARIA SERRA,
MARIO C. ARAOZ,
AQUILES JORDAN,
CARLOS CRESPO, Secretary.

Sydney, a Single Tax City

HERE is a city of nearly 800,000 population, with one of the most magnificent harbors in the world; miles of busy water front; miles of railway and suburban homes; beautiful parks, splendid structures and great sky scrapers—the New York of the Pacific.

How many of the legislators in this country know that Sydney is a Single Tax city, in so far as it does not impose a single penny of burden on industry? All the immense business of this great city is tax-free; no one is penalized for adding to the city's wealth. And the city is prospering.

When the act relieving the industry of the city from all taxation was passed by the City Council the man who now occupies the office of Mayor publicly stated that he, like so many others, had derived his inspiration from the teachings of Henry George.

What a testimony to the wisdom of the proposal to exempt industry from taxation is this great, thriving community of over three quarter of a million souls. What a proud monument to Henry George is this jewel of a city "set in a silver sea."

OUR North American cities have here a magnificent example of what has been done in the first of Australian municipalities. In America, where Henry George was born and where his message was written, we are far out-distanced by the great progress made in South America and under the Southern Cross.