

OMAHA, NEB.: Thursday, June 17th, The Concord Club.
 LINCOLN, NEB.: Friday noon, June 18th, Kiwanis Club.
 KEARNEY NEB.: Monday evening, June 21st, Rotary Club.
 HASTINGS, NEB.: Friday evening, June 25th, Rotary Club.
 BLOOMINGTON, ILL.: Tuesday noon, June 29th, Young Men's Club.
 GALESBURG, ILL.: Wednesday noon, June 30th, Kiwanis Club.
 CHICAGO, ILL.: Friday evening, July 2nd, American Association of Engineers.
 ELGIN, ILL.: Tuesday noon, July 6th, Kiwanis Club.
 FREEPORT, ILL.: Wednesday noon, July 7th, Kiwanis Club.
 BATTLE CREEK, MICH.: Thursday noon, July 15th, Kiwanis Club.
 DULUTH, MINN.: Friday evening, July 9th, City and County Employees.
 DULUTH, MINN.: Monday evening, July 12th, Trades and Labor Assembly.
 LANSING, MICH.: Thursday noon, July 22nd, Kiwanis Club.
 GOSHEN, IND.: Thursday noon, October 20th, Kiwanis Club.
 COLUMBIA, S. C.: Friday, November 12th, University of South Carolina.

News From Ontario

After many years of propaganda, in its various forms, a bill to permit Ontario municipalities to exercise Local Option in Taxation, so as to gradually shift the burden now carried by improvements, incomes and business, to land values, had its first and second readings in the Ontario Legislature on April 23rd and May 4th, respectively.

Though it had considerable opposition on the last mentioned date, it was passed on by the Legislature to the Committee on Municipal Law, which met on May 12th, when a representative deputation of Single Taxers presented excellent arguments in its favor.

This committee by a vote of two to one approved of the bill, and sent it back to the House for its third and final reading, to be given before the end of May.

The chief newspaper opponent of the bill in Toronto admits that its adoption by the Legislature is assured.

At the last meeting of the Single Tax Association Executives—with a record attendance—it was decided, when the bill becomes law, to inaugurate a special financial campaign to secure funds to make this legislation operative in one or more strategic municipalities of the Province.

A recent feature of our work was a successful tour by the Assistant Secretary of Eastern Ontario, when seven important centers were visited, resulting in new members

and many favorable newspaper comments on the general work of the Association.

One notable result of a special circular letter entitled "The Solving of the Problem," sent to all sections of the Dominion, was a reply from the Saskatchewan Provisional Board of the Retail Merchants' Association of Canada, intimating that the letter would be taken up at its Provincial Convention to be held in Moose Jaw, Sask., on June 8.

S. T.

Cuba

In a list of twelve measures of economic relief voted by the National Labor Congress held in Havana, on April 14-16 last, we note the following interesting items:

- No. 2. "Suppression of all restrictive taxes on all articles of prime necessity, such as cattle, chilled or frozen meat, food, clothing or shoes, which are not articles of luxury, and every class of drugs and medical products."
- No. 3. A heavy tax on vacant lots, in order to promote building.
- No. 4. A law obliging every landowner, leaseholder and tenant, to sow a fixed proportion of his property with fruits and vegetables; the government to establish in every municipal area definite zones for such cultivation.
- No. 6. A law exempting from taxation all small houses of wood or other material, suitable for workmen, in all the towns and cities of the Republic.
- No. 7. A law ceding to the builders of workmen's houses, lands held by the nation and municipalities throughout the Republic, according to an official assessment and valuation."

Denmark

After long waiting the Radical Government at last introduced bills in the lower House, Folketinget, proposing land value taxation for local and State purposes.

As told in my last news letter the land, regardless of improvements, is to be valued in 1920. That valuation is to be used for the proposed land value taxes.

First, as to the State taxes: From July 1, 1920, the tax on improvements is to be abolished and laid upon land values exclusively. The rate is 5 Kr. pr. 1,000 Kr. land value.

The principal feature of the bill for local taxation is the limited local option in taxation. All the present real estate taxes (which now largely fall upon improvements) are obligatory, to be converted into land value taxes, and furthermore the local boards are allowed to levy as much as two per cent. upon land values in order to lower the income tax. Together with the State tax the total land value tax then may be 2½ per cent. of the present land value.

In 1926 the land is to be revalued and an unearned increment tax ($1\frac{1}{2}$ per cent. of the increase) is to be levied if the local board chooses to do so. The total tax upon the future land values thus may reach 4 per cent. ($2\frac{1}{2} + 1\frac{1}{2}$). As the land is to be valued regardless of these taxes and the present rate of interest is about 5, the bills then allow the community to take about four-fifths of the unearned increment in land values.

Generally Single Taxers are quite satisfied with the bill for local taxation, proposed by Mr. Rode, Minister of the Interior, as it gives the local boards a chance to lower the income tax now so unpopular in our cities. It often takes one-fifth or more of what a man earns by his labor.

In regard to the State bill it is, of course, the right way to abolish taxes on improvement, but the rate is so low, that there is no possibility of lowering the present heavy taxes on consumption and income, which is one of the reasons for the high cost of living in Denmark (142 per cent. increase from July 1914). Still, the bill marks a beginning, and the question will be brought before the public.

The fate of the bills is, however, uncertain. The majority of our politicians have not grasped the essential preamble, although we have Single Taxers in all political parties in- or outside parliament.

On account of a political upheaval and several elections this Summer and Fall, there will hardly be any results before in the session 1920-21, when we have settled the issue and got our constitution amended. ABEL BRINK.

Victoria

MUNICIPAL Councils of Victoria have been given the power as well as the machinery to raise their needed revenues from the land, leaving improvements totally exempt. The rating is optional; it may be adopted by resolution of any Municipal Council, due notice of intention being given. Ten per cent. of the rate payers may demand a poll.

Caulfield City is the first municipality to pass a resolution in prescribed form for the adoption of land value taxation. The present mayor of Caulfield in 1911 instituted a movement for Land Value Rating throughout Victoria, and unquestionably has contributed by his work to the result he now witnesses. His name is W. A. Wharington, to whom our congratulations.

New South Wales

THIS part of Australia, once so progressive, is more backward now than Victoria. With an elaborate plan for public works the government proposes no way of raising the needed revenues, save the old and hopeless one of increasing taxes on labor and industry. Neither the National nor the Labor Parties show a disposition to reverse this policy. The worker is to have all sorts of things done for him, minimum wage, technical education, profit sharing. But the land policy is to remain unaltered.

The situation is admittedly grave. With every increase in wages there follows an increase in the price of commodities, and the cost of living mounts. But the Single Taxers are not idle. As long as A. G. Huie is alive the gospel of social redemption will not lack a voice to proclaim it, on the hustings and through the columns of his admirable paper, the *Standard*.

New Zealand

THE Prime Minister, Mr. Massey, speaking in Auckland, commented in this fashion on the candidacy of the Hon. George Fowlds for member from Grey Lynn: "I cannot understand how a man can be so silly as to imagine that a country can be made prosperous by taxation. Production cannot be increased by imposing a tax on production."

The only thing that is true of this assertion is the statement that Mr. Massey does not understand. The *Liberator*, organ of the Single Taxers of New Zealand, says that if Mr. Massey had had the time or the inclination to pursue some wider economic reading, he would soon perceive that a tax on land values is not a tax on production, and is the only tax that does not raise the price of land or goods.

Moses, Rivadavia and Henry George

(The following article by M. Lopez Villamil, appears, in Spanish, in the March issue of *Macabeo*, organ of Argentine Zionist Organization, Buenos Aires. By invitation, Sr. Lopez Villamil gave an address before the Organization a few weeks later, April 14.)

MORE than three thousand years ago, a powerful, rich, learned and cultured people dazzled all other peoples by its greatness, the magnificence of its temples, monuments and palaces; the luxury and pomp of its magnates and the marvellous conquests of its inspired thinkers. Nevertheless, in the heart of this splendid civilization existed the most cruel and despotic tyranny; the most abject and hopeless slavery. Whereas the governing classes enjoyed all the pleasures, the mass of the people remained in the wretched condition of mere beasts of burden.

And in this environment outwardly flourishing but inwardly corrupt; in that resplendent and tyrannical Egypt, a young captive, born of a patriarchal Hebrew family, summons the descendants of the small tribe, now grown to a numerous people, and, breaking the chains that bound him to the chariot of the Pharoahs, launched the call to Liberty. This call, echoing through the valleys, over the hills, the desert and the sacred Nile, provoked one of the greatest events registered in history—the Exodus.

The exodus of half a million souls who, overcoming innumerable difficulties, march out to found a new nation. Their leader is not merely the general who organizes the resistance against the Egyptian army; he is also the statesman, the legislator, the sociologist and priest, who, in the