

SINGLE TAX REVIEW

An Illustrated Bi-Monthly Magazine
of Single Tax Progress.

Edited and Published by

JOSEPH DANA MILLER, at 150 Nassau St.
New York

SUBSCRIPTION PRICE:—In the United States Canada and Mexico, \$1.00 per year. Payable in advance.

Entered at the Post-office, New York, as Second Class Matter.

SEPTEMBER-OCTOBER, 1913

PUBLISHER'S NOTES.

WE must apologize to our readers for again disappointing them. We were confident that the matter promised for our Special New York Number would be ready in time for this issue, but events happened which postponed the preparation of several of the promised articles. But our readers will lose nothing by waiting. And in order to compensate our friends for the exercise of patience we shall issue the Nov.-Dec. Number as much in advance as possible.

THE contribution in our last issue from the pen of John Archer, of Huddersfield, England, has occasioned much favorable comment. A. A. Whipple, of Kansas City, Mo., writes: "The article entitled 'Land' is a classic. In thought and expression it equals if it does not excel anything on that phase of the subject of Single Tax I have ever read, not excepting the writings of Henry George." S. Tideman, of St. Louis, writes: "The article is quite the best I have seen for a long time."

ERRATA.—In the contribution of Thomas Hunt, in July-August REVIEW, page 46, second column, for "the user and occupier of land" read "owner and occupier of land."

THE WORKING OF THE AUSTRALIAN FEDERAL LAND TAX.

On its first year's working the Act promises to be an unqualified success. The Act threw the responsibility of valuation upon the land owners, with adequate safeguards against misrepresentation. The result was astonishing. For the owners returned a total unimproved value of £207,547,540, which the Department, after eliminating the effects of "misconception of the law," reduced to £178,446,698—a precedent surely in taxation annals. Those who fear that taxes raised from land are necessarily swallowed up in the cost of collection, will be surprised to learn that the gathering of the first £1,367,177 cost only £17,121, the percentage of cost to receipts being 1:25.

The Act had a striking effect upon the sale of large estates. Immediately prior to the first collection "the Department was aware" that many landowners sold largely. During the first four months of the tax, landowners could receive concessions by sales, and in this period taxable land to the value of £2,712,775 was disposed of. Discussing the working of the Act over the next nine months, the Commission of Land Tax reported "Taxpayers sold more than £18,000,000 worth of land in 18,288 separate transactions, and other taxpayers, or in some instances the same taxpayers, bought over nine million pounds worth (£9,000,000) of land in 2,874 transactions. This indicates a substantial sub-divisional movement as a result of the tax, and purchases by taxpayers, that the fact that the tax has to be paid, has not deterred many from increasing their holdings.

H. S. GULLETT.

DEATH OF W. H. T. WAKEFIELD.

I met Mr. Wakefield in Denver, to which city he had removed from Kansas, last winter in order to be with his children in his declining years. With him was his life's helpmate.

At this time he was so feeble that it was necessary to carry him to Single Tax club meetings, for he would insist upon being

taken there, as long as a spark of life remained. For the past two weeks of his life he was unable to rise from his bed, so we arranged to hold the meetings at his home. On our way to his home on one of these Sundays we found the crape upon the door which told us that he had passed away.

To know Mr. Wakefield in his last days was to remember him always. I would not undertake to put a eulogy into words. This is written in the heart of every Single Taxer.

He became a government scout in 1861 in the Union army and participated in many of the battles of the Civil War. He saw five years of continuous service. He was wounded at the battle of Wilson's Creek, August 10, 1861.

He published the first Single Tax paper. He was an earnest worker for over thirty years, and took an active part in all political reform work. He could have attained to political prominence had he not preferred to sink his fortune and energy in the real fight for liberty.

In his life work he was earnestly supported by his wife and daughter, Mrs. Stretton, who is a member of the executive board of the Colorado Single Tax Association.

We shall miss him, for his presence was an inspiration to us all.

J. R. HERMAN.

THE FIGHT IN PUEBLO.

Of all the cities west of the Mississippi River there is none that has so many natural opportunities, and that makes so little use of them as this city of Pueblo. The proof of this is to be found in the fact that Denver with fewer opportunities, and with an unfavorable geographical location as compared with Pueblo, has a population five times (or more) as great as that of the "Pittsburg of the West."

The reason for this is simple: Monopoly. Of what good to any community are vast natural opportunities that have been gobbled up and are being held out of use by speculators? For all the good our resources are to us at present, we might as

well be altogether without resources. Industry and commerce are taxed to death, as we get \$1.45 from business for every \$1.00 we get from land, without counting the licenses at all. Did we count in the multiplicity of business licenses, we would probably find that we are getting about \$1.75 from industry and commerce, for every dollar from land.

Our campaign is for the adoption of an amendment to the city charter. It provides for the exemption of fifty per cent. of the value of improvements during the first year after its adoption, and for the exemption of ninety-nine per cent. after the first year. It provides for the start that not more than one mill shall be levied upon personalty for municipal purposes. The fact that we are leaving one per cent. of the value of improvements subject to tax and are leaving a one mill tax on personalty is made necessary in order to safeguard the amendment, in case it is adopted, from the poisonous fangs of the courts.

But these taxes on personalty and improvements are so small that to all practical purposes we will have Single Tax for municipal purposes if the amendment carries.

At the present time we have one weekly paper with us, and the chances are good that we will have at least one daily. There is much discussion, and a strong sentiment among the leaders of public opinion in favor of the amendment. There is no doubt that if we can raise the money to place before the people the figures compiled from assessor's books, we will sweep the city. The entire schedule books of the assessor are being copied and each taxpayer will be told what his city tax will be under Single Tax; provided, as stated, that we can raise a fund large enough to enable us to do this.

The laboring men are almost a unit in favor of Single Tax, and the business and professional men are, I believe, at least fifty per cent. in favor.

The Denver Single Tax Club has given some help and the Kansas City Single Taxers are now preparing to send out a speaker for two weeks at their expense to help us out.