

## Progress in England

THE City Council of Sheffield, Eng., has approved a report favoring a tax on the unimproved value of land made by Councillor A. Barton. Under the existing system in England, the local taxes (or "rates") on land depend on its annual income, so that idle or poorly improved land pays very little. The Report points out that this system encourages the holding of land idle for speculation, "restricts employment and causes poverty," and adds:

"A tax on the capital or selling value of land would compel its owner to rent, sell, or make the best use of the land he possessed, as he could not afford to pay rates without getting a return. It would thus throw land on the market and reduce the price. It would be an encouragement to enterprise and promote greater opportunities of employment.

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"Apart from the point that land was created by no one and that any value due to it, apart from improvement, should belong to the community rather than the individual, it is obviously only fair that those who reap the benefit of communal improvements and the value given by the growth of a city in population and trade, should be the chief contributors to the cost of public benefactions and amenities."

The Report also calls attention to the fact that

"The Advisory Committee set up in 1926 by the Chairman of the Parliamentary Labor Party, to consider the Land Question, reported as follows:—

(1) An effective Land Valuation Department be re-established and a National Land Valuation be put in hand. This valuation should be public and should include all land and minerals. It should show (a) the unimproved or site value, and (b) the total value of land, and improvements. The valuation should be kept up to date, and all land should be re-valued at least once every five years.

(2) A National flat rate Land Tax at the rate of 1d. in the £ be imposed on the unimproved (or site) value, whether the land is used or not. . . . The Tax should be collected from the owners, either directly or by deduction from rent. Provision should be made for charging part of the tax upon lessees where these enjoy an element of land value.

(3) Local Authorities should be given the power to levy a local flat rate of any amount on all Land Values within their area. This Rate to be either in partial, or complete substitution for the present rates, and to be paid by the owners of empty houses, or unused land just as by those owners who are using their property.

(4) The Land Value Taxation which we propose should be regarded, primarily, as a means of (a) collecting the economic rent for the community; (b) deflating land values and so cheapening land; (c) promoting the improvement

and the most profitable use of land; and (d) facilitating the acquisition of land by Public Authorities."

## The Civilization of Tonga

UNDER Great Britain's protection the Tongas have the only native kingdom in the Pacific. \* \* \* \*

They do not have even the comic opera's army of two soldiers and a general. There is no army. There is no Tongan navy, not a fort or a gun. \* \* \* \* The kingdom of Tonga is odd among the nations in other respects. It has no taxes of any sort \* \* \* no income tax \* \* no public debt; instead a surplus of eighty thousand pounds sterling is in the royal treasury?

Whence comes the revenue?

From the world's only complete system of ground rents. There is no freehold in the kingdom. Everybody who occupies land pays rent to the government. Not a foot of land can be bought or sold in the Friendly Islands. \* \* \*

This is the Tonga's country. They know it, they feel it, and they show it in their bearing. Not that they are overbearing, they merely give a distinct impression that they are standing on their own ground. \* \* \* The British Consul exercises a fatherly care over native affairs under the advice of the British High Commissioner in Fiji, who is appointed by the King. Further to assist in this altruistic work the Chief Justice, Auditor General, Minister of Public Works, and Treasurer are Britishers, as are also the Post and Customs officials. These constitute the British Protectorate. A native parliament furnishes the political fireworks. \* \* \*

Kolomotua is typical of most Tonga villages. The oval, grass-roofed native houses are scattered about irregularly, but with plenty of ground room, \* \* \* the grass trimmed down, and the grounds free from rubbish. Tongan and Samoan villages are as neat as any thriving villages in our own United States. \* \*

Every male Tongan in his sixteenth year is allotted about eight acres of cocoanut land and a little plot in his village. \* \* These of course he cannot sell—and he must pay rent, whether he wants the land or not. \* \*

Land rent, extra clothing, the demands of the church and the cost of boards and corrugated roofing, if their tastes happen to run that way—these compel the Tongans to make an appreciable amount of copra \* \* —their allotments assure plenty of cocoanut. Even at that they work only a small fraction of the time at copra making.

Tongans will put in an incredible amount of labor on anything that serves directly their own ends."

"Loafing Through The Pacific" By S. M. HUMPHREY.

WHERE Goethals wrought in energy aflame  
Let Gorgas raise an equal plea for fame;  
Who from the pest-house and the evil fen  
Conjured a breathing paradise for men.  
From *Panama and Other Poems* by STEPHEN PHILLIPS.