

Municipality	Improved Value	Rate To Raise	
		£	d
Hunter's Hill.....	776,767.	34	809.
Penrith (Lighting).....	237,611.	24	619.
" (Water).....	215,355.	28	561.
North Sydney (Water)...	5,575,516.	34	5,807.

These rates are levied on the "improved" value, that is, the value of the land and improvements taken together. Take the case of North Sydney. It is imposing a general rate on unimproved values to raise £30,343, while the amount it proposed to get from the improved value by a "loan" rate, is £5,807, in 1911. Your readers may say "well you have not got much to growl about in New South Wales anyhow, why almost all the rates are entirely on land values." That is so, except the "City" portion of the metropolis. I might say that it is one of the main factors in starting a great building boom over three years ago and there is no sign of it slackening.

Let me now explain the procedure adopted by a Council in imposing its rates. The aldermen first of all consider the estimates for the year. They decide what has to be done and then proceed to consider how the money is to be raised. Having decided that point, the Town Clerk publicly advertises the proposals in at least one newspaper circulating in the locality. Within a month they must be confirmed, and then notices are sent to landowners to pay. The following is an exact copy of the Woollahra Councils' advertisement published in the *Sydney Morning Herald* of the 22nd of December, 1910. It was one of the first councils to notify its proposals for 1911.

"Municipality of Woollahra,

"Notice is hereby given that in accordance with section 142 of the Local Government Act, 1906-8, the following estimates were approved by the Council of the Municipality of Woollahra at a meeting held on Monday, the 19th December, 1910:—

"Amount of proposed expenditure out of the General Fund to which the proceeds of the rate are to be carried.	£	23,708.
"Amount of revenue likely to be available for such expenditure.		2,790.

"Amount required to be raised by the rates for such expenditure. 20,918.

"The total Unimproved capital value of all land within this municipality on which the rate is to be levied. 1,673,445.

"It is proposed to raise the required amount by making and levying a rate of threepence in the pound on the Unimproved Capital Value as above (subject to reduction on appeal.)

CHAS. A. VIVIAN,
Town Clerk."

"Council Chambers, Woollahra,
21st December, 1910.

When a council wishes to levy other rates the procedure is similar, but it has also to set out clearly that a poll may be demanded, except in the case of a loan rate, as in North Sydney. I have endeavored to set out with some detail what is being done in New South Wales so that the reader may compare it readily with what is done in his own town or district. In fact he cannot go wrong in supporting the New South Wales plan for all he is worth. With a few comparatively unimportant amendments it leaves nothing to be desired.—A. G. HUBB, Sydney, N. S. Wales.

SPAIN.

Senor Antonio Albenzin has issued a call and declaration of principles for a Spanish League for the Single Tax. Following is a liberal translation:

Our Rule of Conduct: Restore to the community that which belongs to the community—that is to say the value which attaches to land through the growth and progress of the community; leaving "sacredly" to the individual that which belongs to him.

"Our nation lags behind not only in the progress of human knowledge but also in its ignorance of modern political economy. This ignorance of political economy makes us constantly perplexed by the vital problems relating both to individual life and the life of the nation, which must be solved;

problems such as immigration, mendicancy, taxes on food, the abolition of protectionism, the abandonment by the people of the country to crowd into the great cities, the miseries of the working class, which are now invading the middle class—and as a summary the barbaric splendor of wealth at one extreme of society as against the barbaric poverty and revolution at the other, which menaces a bloody struggle without quarter between these two groups. The spectacle is universal but in our country is magnified. Moreover no one shows the road to salvation, notwithstanding that it is now thirty years since a great man of immense talent and generous heart gave to humanity his great message in Progress and Poverty, in which he answered all these questions and marked out the road we must follow to bring about the reign of God and His justice on this planet.

The year following the publication of this book, which like a beacon to humanity, lighted the road to salvation, saw the organization of leagues for the propagation of the good news.

These organizations which have had such prodigious results that shortly before his death Mr. George said, "of all the men who have fought against great injustice I have been most favored in the organization and spread of the movement which allows me to predict that in a relatively short time the oppression of the masses will cease, as has been the slavery of the Negro."

What satisfaction and hope would he not have, if he lived, to see these principles recognized in the English law which was promulgated April 29, 1910.

The triumph which in so short a time has been realized in England is due to the steady work of the English League for the Taxation of Land Values, whose constitution and method it is proposed by me to plant in Spain if I can find believers enough to carry on the work. Herewith you will find extracts from Social Problems and a brief exposition of the Single Tax.

If you can agree with this programme and this theory I beg you to join in the work and give your advice as to the best way to establish the Spanish League.

"With this motive I take pleasure in subscribing myself your faithful servant,

Q. B. S. M. (who kisses your hand.)—ANTONIO ALBENDIN."

GERMANY.

By an overwhelming vote of 199 to 93 the Reichstag passed the bill on Feb. 1st taxing the unearned increment. Cities will be permitted to retain 40 per cent of this fund for local purposes and may also lay an additional tax upon land values. It is estimated that the small rate now assessed will bring over 5,000,000 into the public treasury.

The socialists voted against this measure but it is only fair to state their reason for doing so was that the land held by the princes and members of the reigning family were expressly exempted from its provisions.

BAD INITIATIVE, GOOD INITIATIVE!

"That experiment station of the Union, the sovereign commonwealth of Oregon, has more kinds of fancy modish reforms to the square mile than any other spot in the country." This from the New York Evening Sun. Oregon is advertised by its loving friends. Now are we to have the Single Tax somewhere or anywhere in Oregon, perhaps. Any county is at liberty to try it, if it shall desire, under the latest and newest fashion in constitutional amendments. Few counties will, perhaps none. But, though we don't know where we're going, we're on our way.

Oregon wanted the direct primary, and got it, through the initiative. It wanted local option, and got it, through the initiative. It wanted a corrupt practices act, and got it, through the initiative. So with other things. Lately it tried to abolish the poll tax, through the initiative, and enacted an optional county Single Tax. But Oregon is not a Single-Tax state. It rejected Single Tax two years ago by a two to one vote. Now it makes the initial step for the exclusive and arbitrary land tax. It was a trick, an artifice of Single Tax schemers and theorists who dared not make their purposes known. The voters