at Cadiz. Mr and Mrs Albendin, with due tribute to their equal partnership as leaders in all countries of Spanish speech; and mention of the house near by where Rivadavia died in exile and misery in 1843; at Seville, a fine local group; at Granada the Rev. Canon Luis López Dóriga, and so on from place to place, at the final stage meeting Baldomero Argente, who, as a member of the Spanish National Assembly and now a Counsellor of State, yet finds time to continue translating into exquisite Spanish and issuing with due publicity a constant stream of the last Georgeist books from all countries, of which Democracy versus Socialism is only the latest.

MALTA

Lord Strickland's Views

(Sir Gerald Strickland, till a few months ago the Tory M.P. for Lancaster, was also Prime Minister of Malta. He was lately raised to the peerage and as Lord Strickland takes his seat in the Upper House of the British Parliament.)

Our co-worker, Mr Geoghegan, keeps on reminding Lord Strickland through the Malta papers of his previous utterances on the land question. A recent issue of the Malta Mid-day News prints a number of these declarations. For example, in the Council of the Government of Malta, Sir Gerald Strickland said, on 19th April, 1899:—

"All agreed that additional revenue was necessary to pay for additional conveniences of civilization; many suggestions were submitted to that Committee; but the most sensible and the most practical and that which I think most of the members would have favourably considered was to impose at once direct taxation. Direct taxation on landed property, for instance. The drainage benefits the landowners more than any other class in the community. Who is it that enjoys such enormous advantages at the expense of the public as the Maltese landowner? He is comparatively the richest man on earth. Not only does he pay no taxes on property; but his property is improved in value to the extent of cent per cent per generation by the money which is screwed from the people by the representatives of the people because the representatives of the people have so often been the slaves of class interest of a noisy class who have in the past easily been able to get behind the representatives of the people and to pull the strings in a manner that brought more money into the pockets of the rich landowners. The real remedy is direct taxation upon the landowner."

Again, as late as the 29th November, 1927, Sir Gerald Strickland said:—

"I am quite aware that I hold views which are deeply resented in Malta by those persons who have the great privilege of owning land in these Islands. But I think it is my duty to pass on to future generations some of the mentality which I have learnt in Australia, and I think it is even advantageous to the class to which I belong to open their eyes to the imprudence of being too grasping in adhering to their rights when these rights are antagonistic to the interests of the majority and irreconcilable with modern political economy and democratic views. There must be some give and take as the wealth and position of the working classes expand. I am referring to what is described in Australia as "unearned increment,"-increment to property caused by adventitious reasons and not attributable to the proprietor. I would like to make this indirect appeal to landowners in Malta of all classes, Nobles, the Church and private owners to be less attached, less adhesive to old traditions as to the value of land."

THE FIRST TOWN TO ADOPT LAND VALUE RATING

Palmerston North, New Zealand

Mr A. G. Huie, Sydney, New South Wales, writes: "I noticed a paragraph in March (1927) Land & Liberty with reference to Warren, N.S.W., in which you wonder what happened to the Mayor after the adoption of rating on unimproved values. Col. Wedgwood's correspondent, "J.K.," claims that the Warren Municipal Council was the first "local council in the world to strike a rate on the unimproved value of all land in the area and exempting all buildings."

The Mayor of Warren, I understand, had no sympathy with rating on unimproved values. The man responsible for the adoption of the system was Ald. John Kinnivane, a tall, spare, rather eccentric Irish Australian. He has an uncanny knack of being able to see farther than those around him. He told me the story of how rating on unimproved values was adopted at Warren.

As a member of the Warren Council he was a sort of Ishmaelite. What he proposed the other aldermen invariably opposed. The result was he found it very difficult to get any of his ideas carried into effect by the Council. In 1908 all the Municipal Councils had to impose rates on land values. Warren was one of the earliest Councils to deal with its estimates and consider the question. The Council had the power to impose part of the rates on improved values, that is, the value of land and improvements together, and part on the value of the land only. Ald. Kinnivane told the Council that they ought to have nothing to do with rating on unimproved land values only, that it was no good. The result was that the aldermen arrived at the conclusion that it must be a good thing, as Ald. Kinnivane was opposing it, and so they decided that the rate should go on the value of land only. Our friend always looks back on that incident with a considerable amount of satisfaction. He said they found out afterwards how he had imposed upon them, but it was then too late.

As about 18I Councils were rating on land values about that time I cannot say for certain whether Warren was the first. I have heard the same claim made by Ald. J. S. Withington, who was Mayor of Orange that year, and one of our strong supporters, that Orange was the first Council to impose all its rates on land values.

I might say that the rural areas of New South Wales adopted rating on unimproved values in the previous year—1907. I was then living at Hornsby, which is a Sydney suburb larger than the municipal area of Warren. The Hornsby Shire includes a number of the outer suburban areas. Its rates were imposed solely on land values a year before the municipalities had the power to adopt the system.

The distinction of being the first Municipal Council to adopt rating on unimproved values apparently belongs to Palmerston North in New Zealand. That town by a vote of the ratepayers—402 to 12—adopted rating on unimproved values on the 5th March, 1897, about 11 years before the Municipal Councils of New South Wales. This decision referred only to the general rate, for the Councils in New Zealand only had the power to impose the general rate on land values prior to 1911. As the general rate usually accounts for the bulk of a Council's Rate revenue, I think that Palmerston North may be regarded as the first example of a Local Government body raising its revenue from the value of land, apart from improvements.