

more equitable taxation of water power. I understand it has been taken over by the State Legislative committee to whip into shape. The water power of Oregon is practically unassessed, and worth many millions.

This same Grange passed resolutions against the tax amendments of the Legislature, and it is in the part of Oregon where the heaviest votes have been against progressive tax measures in the past.

If we can keep what taxing power we have in the hands of the people we will get more.—A. D. CRIDGE.

NEWS—FOREIGN.

GREAT BRITAIN.

During the past two months there has been very little change in the political situation. If anything I am inclined to think that the Government is stronger as a result of recent legislation. For instance, the Lords Veto Bill passed through its final stages in the House of Commons on Monday night by the magnificent majority of 120. On Saturday, May 6th, at the Free Trade Hall, Manchester, the Prime Minister delivered his first public speech since the General Election. It was the kind of speech which is always well calculated to inspire confidence; and, as T. P. O'Connor said, "that speech settled for ever the future of the Veto Bill." The confident manner in which Mr. Asquith, Mr. Ure, and others are speaking of the passing of the Veto Bill makes one feel that the thing is practically settled. It is certain that in the later stages of the Bill in the House of Commons that the opposition weakened very much. The rapidity with which the Bill passed through the House of Commons was mainly due to the silence of the ministerialists who found very little in the speech of the opposition which called for reply. We are getting a good deal of "shop window" legislation these days for which Single Taxers can have no particular enthusiasm, for the measures being passed only deal with effects. We have been given Old Age Pensions, Labor Bureaus, and a Small Holdings Bill which has proved (as was predicted by our

friends) to be a dear land Bill. The government is now engaged in passing what is almost everywhere described as the great Insurance Bill. Lloyd George has charge of the Bill which makes provision for:—

1. Insurance against sickness and invalidity.

2. Insurance against unemployment.

The Bill is very long and complicated. It contains 87 clauses and covers 78 pages of foolscap paper. The introduction of this Insurance scheme has had so great a reception everywhere that one feels that the Government must have strengthened its position in the country through it. A week after having introduced his Insurance scheme Lloyd George introduced the Budget. The statement showed a realized surplus of £5,607,000.

The following summary is from the *Daily News*:—

The Budget for 1911-12 was introduced by Mr. Lloyd George in the House of Commons yesterday. Its features are:

1. No new taxation; slight revision of the cocoa, liquor licenses, and stamp duties.

2. Debt reduction of £12,452,000 in the year, bringing the total in six years of Liberal Government to £70,000,000.

3. Payment of members of Parliament at the rate of £400 a year. Allowing for the alterations in the cocoa, license, and stamp duties the balance-sheet for 1911-12 is as follows:

Revenue.....	£181,621,000.
Expenditure.....	£181,284,000.
Estimated surplus.....	£ 337,000.

Mr. Lloyd George anticipates a "sunny year" in trade. In the House of Lords, where the reform debate was continued and not concluded, the Government Parliament Bill was read a first time. It is expected that the second reading will be taken on Monday.

Every discussion in the House of Commons serves to reveal the difficulties which confront the Government as a result of adopting Increment Taxes, Undeveloped Land Taxes, etc., in place of a simple universal Tax on all Land Values. These discussions are very valuable and as Single Taxers we are very fortunate in having men like Messrs Wedgwood, Raffan and others

in the House to put the case clearly; and, whenever necessary, to lead a revolt when the politicians through ignorance or design are proposing anything which is likely to vitiate the work. Great credit is due to Josiah C. Wedgwood for the painstaking manner in which he watches the interests of our cause in Parliament where the tone and sentiment on Landlordism is being entirely changed. As our monthly journal *Land Values* says:

"Formerly it was easy to defend landlordism and the 'industry' of rent-collecting and land-speculation with dignity and pride, but now that defense can only be made shamefacedly and with a good deal of excuse and apology. This welcome change in the tone of the debates when the Land Question is being discussed is only a recent development, but it will go on from strength to strength, as the more Radical members are prepared to ignore party ties when principles are at stake."

The fourth Annual report of the United Committee, which consists of 72 pages of matter, has just been issued and is an interesting and encouraging document. From it we learn that "During the year the Committee have published 2,200,000 sets of leaflets (equivalent to more than 50,000,000 separate leaflets) which have been distributed in England, Scotland, Wales and Ireland." At a meeting recently held not far from here an old Yorkshireman having listened to a discussion said, "Ah know nowt abart land valleys, but they must be summat in 'em, for they dew mak fowk talk." Yes, the old man was right, "land valleys," as he called them, are making "fowk talk" and think, in a manner that is creating a great volume of sentiment for our proposals.—F. SKIRROW.

VICTORIA.

At last Victoria has made a step forward in the taxation of land values, and during last month the whole State fairly seethed with the terms "capital value," value of improvements, "unimproved value;" and throughout the whole of Australia those words were more frequently used than ever before.

This was due to the fact that in Victoria on the 26th December last the Land Tax Act 1910, and on the 17th November two Federal Acts:—the Land Tax Act 1910 described as "An Act to impose a Progressive Land Tax upon unimproved values," and, incorporated with it, the Land Tax Assessment Act 1910, became law.

The Victorian Act imposes a tax of one half penny in the pound on the unimproved value of all land held by any owner in excess of two hundred and fifty pounds. For every pound of unimproved value in excess of £250 the exemption drops one pound so that it disappears altogether for the owner of land of unimproved value of £500. Under the Act owners of land of an unimproved value not exceeding £5000 are to be free from Income Tax in respect of all income from farm produce such as live stock, wool, meat, fruit, grain, etc., with fixed rates of Income Tax in respect of such income from lands between £6,000 and £9,000 of unimproved value.

The Federal Acts were passed by the Fisher (Labor) Government, and Mr. W. M. Hughes was the Lloyd-George of the Parliamentary struggle, and bore the brunt of the contest. The Federal Acts only apply to owners of lands of an unimproved value of £5,000 in the aggregate. In the case of owners who are not absentees an exemption is allowed of £5,000 and the rate of tax is defined as "For so much of the taxable value as does not exceed £75,001, the rate of tax per pound sterling shall be one penny where the taxable value is one pound sterling, and shall increase uniformly with each increase of one pound sterling in the taxable value, in such manner that the increment between a taxable value of £15,000 and a taxable value of £15,001 shall be two pence;" and so on the increment for each increase of £15,000 being one penny up to £75,000. Above £75,000 the tax is sixpence in the pound. In the case of absentees there is no exemption and the rates are somewhat heavier. It is understood that the Federal Acts will be tested in the Courts to decide whether they are constitutional.

Though the Federal Acts are not in accord with the views of Single Taxers, who are opposed to exemptions and graduations