

A penny edition of "The Story of My Dictatorship" by Louis H. Berens and Ignatius Singer has just been published and is likely to have an immense sale.

The U. C. has increased its staff of late. Mr. C. J. Cawood who was until recently farming over 1000 acres of land in Yorkshire has retired and become one of the permanent staff. He is now charged with the distribution of the leaflets referred to.

Wm. Reid, a well known Glasgow Single Taxer, has also become a member of the permanent staff, and he will open an office at Newcastle-on-Tyne from where he will organise the Northern Counties of England. At the present time Mr. Edward McHugh is in Wales and is there meeting with success in organising a permanent committee which is to keep our question to the front in that quarter. All this work is made possible by the generous and continued support of Mr. Fels, whose example we hope may soon be followed by other earnest men who have hitherto withheld their support from our movement.

Owing to the larger staff and new work taken in hand the Committee has found it necessary to remove to larger and more convenient offices. They are still housed in the same building where they have a suite of six very commodious rooms furnished with almost every up-to date contrivance for the proper working of a first class office.

The formal opening of these new offices took place on Monday, June 27th, when members of the Committee and a number of friends were invited to tea to meet the Lord Advocate (Mr. Ure) and join in presenting him with an illuminated address. On behalf of the Committee Mr. Crompton L. Davies made the presentation which Mr. Ure acknowledged in a very fine speech in which he referred to the pleasure it has given him to co-operate with us in promoting the Land Values Taxation cause. He expressed his willingness to give the Committee all the assistance he could in the future. Mr. Paul, Mr. Fels, Messrs Dundas White, M. P., Wedgwood, M. P., Burt, Smithson and Byles M. P., also spoke. Amongst others present were Mrs. Wedgwood, H. G. Chancellor, M. P., Mrs. Fels, Messrs. Yancey Cohen (formerly of New

York) Fred Verinder, Edward McHugh, and James Busby.

On the same night the news came to us that Mr. Winston Churchill was just finishing the reading of "Progress and Poverty." It will be interesting to read Mr. Churchill's future speeches and to note whether he is able to accept the proposition that "the simple yet sovereign remedy, which will raise wages, increase the earnings of capital, extirpate pauperism, abolish poverty, give remunerative employment to whoever wishes it, afford free scope to human powers, lessen crime, elevate morals, taste, and intelligence, purify government and carry civilisation to yet nobler heights, is to appropriate rent by taxation." That this brilliant young statesman has read "Protection or Free Trade" may be seen from the following quotation from a speech delivered by him last January in which he said that "Land Reform and Free Trade stood together. They stood together with Henry George and with Richard Cobden and they stood together in the Liberal policy of to-day."

I am particularly glad to be able to report that the promoters of the International Free Trade Congress to be held at Antwerp in August have granted the United Committee the privilege of submitting a paper on "The Taxation of Land Values in its relation to Free Trade." The fact that the writing of the article has been placed in the hands of Mr. Verinder is a guarantee that the work will be well done.

F. SKIRROW.

London, Eng.

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## SPAIN

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England has had the honor among the great nations of the earth to start the movement for the Single Tax and to hasten its application among peoples where it has as yet obtained no foothold. Spain is an instance in point. The Spanish people have learned during the past winter of the English movement and have followed it with much interest. The example of Great Britain has been of more advantage to us than years of preaching.

This has been shown in press comments

and now in the Budget for 1911 which the government under the leadership of Premier Canalejas, has presented to Parliament on July 2nd. There is in this Budget very little to show as advance in our direction, but there is something, nevertheless. We have found it in the following clauses for municipal purposes:

Article II. The Ayuntamientos (county councils) are authorized to tax the unearned increment of all building land, between every two consecutive purchases.

From this unearned increment shall be deducted:

(a) The interest of the capital represented in the value of land.

(b) All direct taxes paid by the landlord in the time between the two consecutive purchases.

(c) The improvements that the proprietor has made in the time between the two consecutive purchases.

That is all. It is not very much; but for a nation like Spain where protectionism is strongly entrenched, I think that this thin end of the entering wedge is more significant than it would be among nations where economic progress has made greater advance.

The beginning is a modest one indeed, but I hope that in discussing it in Parliament this thin end of the wedge may be enlarged. This will occur during the Fall, and I shall hope to send the REVIEW more inspiring news.—ANTONIO ABENDIN, San Fernando, Cadiz, Spain.

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### GERMANY

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The German Single Tax periodical, *Bodenreform*, used to report in each issue the adoption by half a dozen towns of the tax on the "unearned increment." But a late number of the same periodical reports not less than forty, of which I will name Dresden, because it is the largest, with one million inhabitants, then Peine, because it is my home town, and Burgdorf, because it bears my name.

Three years ago in the Berlin city council, the *zuwachsteuer* was voted down by a big majority, but recently it was carried with only three votes against it, one vote

being that of a large landlord. The fact that in two years the unearned increment tax is to be put in operation, will act as a spur to other communities. Of course some towns are very modest. Berlin for instance divides with the land speculator at the ratio of nine to ninety-one, it takes nine dollars and leaves ninety-one to the speculator. But it is a beginning anyway.

The office of the German treasury has been making investigations in different towns as to how much the prospective taxes on the increment would produce by taking a given percentage. Thus they find that if the city of Nuremburg, with 150,000 inhabitants, a tax of twenty per cent. had been collected on the increased value of land, that city would have collected since 1871, two hundred thousand marks. Many of these towns are now lamenting that they had not adopted the tax ten or twenty years ago.

The mayor of Pankow reports: "We adopted the *zuwachsteuer* in Oct., 1906, and have since realized 558,000 marks. It seems as if this amount had come down direct to us from heaven. We will have a good income for some years to come, since there are great areas of land laid out for building lots." — F. BURGDORFF, Cleveland Heights, Ohio.

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### A CANADIAN SINGLE TAX PARTY.

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The Manitoba Labor Party which was organized last May, with W. N. Goodwin as chairman, W. D. Price as vice chairman, A. W. Puttee as treasurer, and an executive committee of which that sterling Single Taxer, F. J. Dixon is a member, has as one of its planks:

"Tax reform by the abolition of all taxes upon industry and the products of industry, and the raising of all public revenues by the taxation of land values."

Other planks demand the initiative, referendum and recall and the abolition of the dominion senate.

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Do you know of a Single Taxer who does not subscribe to the REVIEW? Then get to work on him.