

ings under certain conditions. The value of the lots must be ascertained at least every five years, and a special tax is put on the unearned increment. In country districts also the unearned increment of land is separately taxed wherever such increment appears.

GERMANY.

German Single Taxers held their 18th annual re-union in April at Stuttgart, which is called a complete success in the *Bodenreformer* of May 5th. That city contributed 400 marks to the expenses of the meeting. Officers of the empire were present in extraordinarily large numbers. The public meetings were attended by audiences larger than ever before, and the press in general gave good reports.

As showing the growing importance of the movement the financial report is a good barometer. In 1897 the treasurer of the association reported 1257 marks on hand, but in 1907 this had risen to 27,624 marks, every year showing an increase.

"It is gratifying," says Mr. Damaske "that house owners as such begin to look with a friendly eye toward the Single Tax."

I cannot refrain from mentioning the list of those Single Taxers who died in harness. Among these is Karl Wedemeyer, who attended to the collecting of the dues of members in Berlin up to the time when the receipts amounted to 3,000 marks and who was considered the prop and mainstay of the S. T. organization, and who felt delighted in his 81st year that he had saved from his meagre pension one hundred marks for which to buy a life membership certificate in the German Single Tax Society.

In the city of Cologne where they had already a kind of land-value tax, the city council adopted a law that the difference between the amount of value that a piece of land sells for and its value on the tax duplicate, is to go into the public treasury, deducting any improvement cost like paving, sewer and side-walks. The result was that the next day two hundred lot owners came to the tax office and asked to have their assessments raised! For if a site worth \$1,000 is assessed at only \$100 the city gets

\$900 at sale. If raised to its full value the city gets the tax on \$1,000 instead of \$100. Thus the landlord is caught coming and going.

F. BURGDORFF.

LOCAL TAXATION ON LAND VALUES IN NEW SOUTH WALES.

(For the Review.)

BY A. G. HUIE, HON. SEC. SYDNEY SINGLE
TAX LEAGUE.

My purpose is to try and place before your readers some idea of the remarkable success which has attended the movement to tax land values in the State of New South Wales—the Premier State of the Commonwealth of Australia. It is already generally known that the ex-Premier, the Hon. J. H. Carruthers, piloted a Local Government Act through Parliament which contained the power to tax land values only for all local purposes. As that power was to some extent optional, it became a matter for the rate payers to settle for themselves. Everything was in our favor; the old system of electing one third of the aldermen annually had been abolished. If the council that was elected proved hostile, we could, with some minor exceptions, demand a poll of the ratepayers to decide how the rates should be imposed. That was the prospect which was before us some four or five months prior to the municipal elections on the 1st of February, 1908.

Now there are many people who heartily endorse the principle of municipal rating on the unimproved value of land, who are not willing to be connected with the Single Tax movement. The adherence of these people was wanted, so there came into existence a Rating on Unimproved Values League. The principal offices were filled as follows: Patron, the Rt. Hon. Thomas Hughes, Lord Mayor of Sydney, president, Mr. J. B. Magney, Hon. Sec. W. S. Lloyd, Org. Sec. A. G. Huie, Hon. Treas. J. R. Firth. The first three are very good men but not Single Taxers. The actual work of conducting the campaign however to a very large extent devolved upon Mr. Firth and myself. There were 191 municipali-