

Fairhope, to the success of which the existence of Fairhope as a Single Tax colony is the greatest obstacle. I do not mean to charge that Mr. Parker is consciously actuated by motives of personal interest in seeking to discredit Fairhope in the minds of Single Taxers, but it is a remarkable man indeed whose actions are not consciously or unconsciously affected by his personal interests.

Very Sincerely Yours,

E. B. GASTON.

Fairhope, Ala., Jan. 10, 1905.



SINGLE TAXERS OF GERMANY IN CONFERENCE.

(For the Review.)

By GRACE ISABEL COLBRON.

The fourteenth annual convention of the German Land Reform League took place on October 15th and 16th 1904, in Darmstadt, the first time in the history of this German Single Tax party that a convention has been held outside of Berlin, where the League had its birth. It was a good move on the part of the committee to choose Darmstadt for the experiment, owing to the central position for South Germany of this friendly little city, and owing also to the fact that the Grand Duke of Hesse-Darmstadt has been for some years most favorably inclined towards the teachings for which the League stands. Then, also, the date chosen for the Convention immediately preceded the meeting of the Convention to consider the Housing problem, which was to assemble in Frankfurt-am-Main, an hour from Darmstadt. A number of men of prominence in the world of social thought were pledged to appear at Frankfurt, and it was no hardship to be at Darmstadt a day sooner, while members of the Land Reform League could the more easily attend both conventions. It had been decided that the spread of Single Tax theories had been so successful throughout Germany that it was worth the trying to meet elsewhere than in Berlin, to test the power of the League to bring people together without the attractions of the Imperial Capital.

Over two hundred delegates met at Darmstadt, and the Convention was opened by the Vice-President of the League, Mr. Carl Marfels, of Friedenau, near Berlin, an ardent and devoted Single Taxer of many years service. After greeting those present in the name of the League he proceeded to say:

"The task which the League of German Land Reformers has set itself is a most important, in fact a most fundamental one. The League recognizes that all our progress, all improvements, all advance of civilization has had for main effect the heaping up of incomes from property in land for a small minority, and it desires, through a proper taxation of the enormous sums drawn from land values every year to the harm of the workers, to turn these incomes to that source from which they spring, to the community. This great object covers and contains all endeavors for betterment of social conditions, which are so active nowadays in the form of the Housing Problem, sanitation, ethical education, and all of those efforts towards a solution of what we call the social problem." The speaker then proceeded to praise the active interest taken in social reform by the German Emperor and the Grand Duke of Hesse, whose little country had the best housing laws of any German State.

Messrs. Roth, of Stuttgart, and Heenrich, of Darmstadt, were elected Secretaries of the Convention, and the former read aloud the many letters and telegrams received from those who could not be present. Messages with sin-

cere regrets at forced absence were received from Count Posadowsky, Secretary of the Interior; from Baron von Riedel, Minister of Finance for Bavaria; Head Mayor Adickes, of Frankfurt; Head Mayor Beck, of Mannheim; Head Mayor Gauss, of Stuttgart, and the Ambassador for Norway and Sweden in Berlin, Count Taube, who asked in his message that two copies of the account of the proceedings be sent him, as there was a strong interest for these very questions in the countries he represents. A long message of greeting and encouragement on the part of the Single Taxers of Great Britain was sent by Charles Trevelyan, M. P. American Single Taxers were also represented by a written message.

Then followed a summing up of the work of the eighteen months elapsed since the last Convention, read by Adolf Damaschke, President of the League. The following were the main points of his report:

During the eighteen months Single Tax speeches have been made in eighty-four different towns, including cities of the importance of Berlin, Munich, Stuttgart, Cologne, Bremen, Hanover, Dresden, down through a long list of large provincial towns and townlets. One hundred and thirty-five men and nine women have shared in the work of giving these speeches, and three of the lectures have been known to have directly influenced political action. These were the lecture on Taxation of selling values held by Dr. Foehr, Principal of the Technical Institute of Cothen, at a meeting of one hundred and fifty mayors and municipal office holders of Saxony and the Duchy Anhalt, in 1903. This important and interesting speech undoubtedly brought about the introduction of assessments of lots at their selling value in a number of Saxon cities, lead by Magdeburg. Further, the interest aroused by the remarks of Messrs. Eichholtz, Pohlmann and Damaschke on the occasion of the recent Colonial Convention in Stettin, caused important resolutions, *re* land speculation in the Colonies to be passed. The most recent successful Single Tax speech was that of a young physician, Dr. Hauser, held at the Convention of German-Austrian Cities, in Teplitz, in September last. His remarks caused an animated discussion which led to the appointment of a committee to investigate the Single Tax theories with a view to their direct application in municipal affairs. Mr. Damaschke gave an account of the literature used for propaganda, and told of a proposed issue of "Documents of Land Reform" in the shape of little pamphlets containing all bills, edicts, contracts, etc., concerning or touching on the question of land taxation. One method of literary propaganda reported by Damaschke is a most excellent one, and could be copied with good result anywhere. The German League issues a bi-monthly "Land Reform; News Notes for Dailies," a collection of notes and short articles which are sent out to two hundred and fifty newspapers of all shades of political coloring. Some of these notes are so cleverly worded that they can appear in any sort of paper, and one can easily see what a useful means of propaganda such a regular organized correspondence would be. Damaschke's own book, "Tasks of Municipal Politics," has gone into a large fifth edition, bringing the number of printed copies of this work up to twenty thousand. His "Land Reform," which is a systematic history of Single Tax thought, has gone into a third edition. The main body of the League has had an increase of two thousand members within the last eight years, and the actual number of members, including corporate members (members of clubs that have joined the League in a body), is nearly one hundred and ninety thousand. The recent addition to the list of corporate members is that of an entire town, the flourishing village of Opladen between Cologne and Düsseldorf. The town joined the League in a body, as a unit, represented by the Mayor and the City Council, the first time such a thing has ever happened. It is certainly a most encouraging novelty to have an entire community pledging itself as a body to advocate and carry out the ideals for which the League stands.

An important item in the report was included in the heading, "Land Reform in the German Parliaments," and told of the discussion and legislative action concerning taxation of land values and of the unearned increment now going on in the law-giving bodies of Bavaria, Baden, Saxony and Bremen. The question of ownership of the water power came up in Baden, and the Second Chamber declared unanimously against permitting these natural resources to become private monopoly. These discussions were nowheres closed, so that a final report could not be given, but the fight was on in many places, and gave prospects most hopeful for the cause of just legislation.

The subject that then came up for report and discussion was the most important and interesting on the programme, namely the "Legislative Attempts towards an Introduction of a Taxation of the Unearned Increment." Prof. Baumeister, of Karlsruhe, gave the opening speech. He spoke of the land tax, payable yearly on an assessment of the actual selling values of the land, introduced by Miquel in the Prussian law for Communal taxation 1893, in the taxation of building lots, Wurtemberg, 1903; and in a bill proposed in the House of Representatives in Bavaria 1904, accepted by the House but vetoed by the Council. The taxation at selling value is about to be introduced in Baden by a new law of 1900 compelling a re-assessment.

The taxation of increase in land values, of what is popularly known as the "unearned increment," has been made a law for the first time by a bill passed in Frankfurt in 1904. A similar bill has been proposed and is being discussed in Saxony, and also in Baden. This last is the particular bill which the speaker had chosen to describe, it is known as the Zehnter Bill from the name of its proposer. On Dec. 4th, 1903, Zehnter proposed that "The Second Chamber of Baden request of the Grand Ducal Government that it lay before the legislative bodies at present convening, a bill to tax increase of land values, the unearned increment, on all improved and unimproved land, in towns of five thousand inhabitants and over, for the benefit of the community." The motion was opposed by the Association of land and house owners; by the Gardener's Association; and by four Citizen's Clubs in Karlsruhe. It was seconded by the Karlsruhe branch of the Land Reform League, which included members of all political parties, from Conservatives to Social-Democrats. A Committee was ordered to investigate the matter, and several important meetings were held on the subject, in which the pros and cons were discussed with vehemence, but it was noticeable in all these discussions that but very little doubt was shown as to the fundamental justice of the proposed taxation, the method to be employed being the principle cause of debate and disagreement. The points advanced for and against the taxation of increase in land values are most interesting, as showing the high standard of social thought in the municipalities in Germany. It is recognized everywhere that land should not be made an object of speculation and of private greed, and that legislation concerning land ownership is the first move towards a legislation that shall really represent the greatest good of the greatest number. Finally, as a result of committee work and open discussion, the Second Chamber of the Baden Landtag made the following unanimous petition to the Government:

"That, in connection with the proposed reform of the income tax and the thereby necessitated revision of communal taxation, a bill be presented to the next Landtag which shall promote the taxation of the unearned increase in value of unimproved, and if possible also of improved land, and that the terms of this bill be made public before its presentation to the Landtag that those interested may have time to investigate it and make their wishes known."

Dr. Jaeger, of Speyer, told of similar suggestions made in the Bavarian Landtag, and of a similar petition framed by this body to its Government, asking that the question of taxation of selling value, as well as the taxation of unearned increase of value be presented to the Chambers for legislative action.

An interesting discussion followed these two reports at which minor points were drawn into debate, but all were agreed that the legislative action here described could be counted as the longest step forward our movement has yet taken, and as the one most hopeful for the future. The discussion closed the first afternoon session, the evening meeting opening with a short speech by Mrs. Marie Brumm, representing the Woman's Group of the League, which already numbers two hundred members. Professor Dr. Max Gruber, Principal of the Hygienic Institute in Munchen, followed with a long and most interesting speech on "The Spread of Tuberculosis and the Housing Problem," which started a discussion that kept the meeting in session until nearly midnight.

The following morning at half past ten the sessions were resumed, beginning with an election of officers, which made but few changes in the previous list. The morning had two important speeches on the programme, a report on "National Ownership of the Water Power," made by Prof. Dr. Schar, of Zurich, leader of the Single Taxers of Switzerland. The importance of this report and the questions presented in it, led to a resolution to preserve it in a pamphlet for propaganda purposes, and a formal resolution was made by the entire Convention as follows:

"The League of German Land Reformers protests against allowing the streams of our country, the inexhaustible sources of power for electrical purposes, to pass into the hands of private companies and private speculators. The League demands that the right to use the water power remain in the possession of the State or the communities, in order that the production and utilization of electricity be regulated in the interests of the whole people."

Another important report was the talk of Admiral Boeters on "Land Reform and Colonial Politics," in which he represented that the Imperial Government and the Colonial Office were most anxious to regulate legislation in the Colonies in order to improve conditions both for the natives and for settlers, and to prevent any abuse by the home government, and particularly to prevent the evils always following in the path of unhindered land speculation in newly opened countries.

In the afternoon a private session was held at which matters concerning organization and propaganda were discussed, and the Fourteenth Convention closed with the conviction in the minds of those present of progress all along the line, and the best prospects for the future.



"EQUAL TAXATION" IN NEW JERSEY.

(For the Review.)

By GEO. L. RUSBY.

To a few people "equal" taxation means *just* taxation; to most people "equal" taxation suggests only a reduction of one's own taxes regardless as to who is to pay the amount thus remitted.

It was thought that both of these classes would naturally be attracted by this seductive phrase, which was therefore adopted as the campaign slogan of the Democratic Party in this state in the recent effort of that party to appropriate to itself the offices and accompanying perquisites at present enjoyed by the Republicans. That there was a serious miscalculation on the part of those who conceived the plan is indicated by its crushing defeat. The real significance of this "equal taxation" campaign lay in the avowed purpose of its instigators to secure legislation which would equalize taxes as between the railroads and other owners of real estate. That there was and is a reasonable and urgent need for real reform in this direction, there can be no doubt, as is shown by