

IN GERMANY—A NEW LEAGUE IS FORMED

GRATIFYING NEWS comes from Berlin. Mr. Rudolf Schmidt writes that he has received the licence from the British military authorities in Berlin for the formation of the "League for Land and Liberty." This is the new name of the former "Bund Deutsches Bodenreformer" (the union of German Land Reformers). The term "Land Reformer" was no longer appropriate for the work of the League because it is misused by the agrarian revolution in the Russian zone, so that nobody would work with a union which is called after such unpopular measures. Therefore, in the new name, all connection with it had to be avoided. The name "Land und Freiheit" was resolved upon in order to demonstrate the relation of the League with the Henry George movements in Great Britain and the U.S.A., where the names "Land and Liberty" and "Land and Freedom" come from.

It is gratifying also to know that Dr. Arnold Schwartz, husband of Margaret Calder (niece of the late John Paul), is associated with Mr. Rudolf Schmidt in the lead that is now taken. Old members are enrolling. A typewritten "Mitteilungsblatt" or bulletin is being issued, but soon a monthly journal like the former "Bodenreform" with the title *Land und Freiheit* will be published.

The immediate practical developments are of decisive importance. Mr. Schmidt writes:

"In the American zone, that is to say, in Bavaria, Hessen and Wurtemberg-Baden, the authorities have been engaged for some time past on the draft of a Law to Secure Cheap Land and Provide Homesteads. Well before the provisions of the Law were made known, the General Secretariat of the Council in the American occupation zone wrote to me: 'The legislative proposals upon which we are working here aim to make land rents available for the uses of the community. It can, therefore, be expected that the ideas which in their time the German Bodenreformer entertained, and which, no doubt, also your League for Land and Liberty have in mind, will have wide application in this new Law, although without altering the existing disposal of land in hereditary farm tenure.'

"The proposals have been accepted by the Council and now only await the sanction of the American occupation authorities in order to take effect, about which there can be no doubt. The text of the Law has been published, Section 1 providing as follows: 'All land holdings whose use is not for agriculture, forestry, market gardens, allotments or vineyards, shall be subject, under special regulations, to a land value duty which will take for the community the increasing rent of land.'

If this is to be interpreted as no more than an increment tax, and if the exemption of agricultural land is to hold good, the Law is insufficient and mistaken so far as the principles of land value taxation are concerned. It is at least satisfactory that the measure is dominated by the thought "publicly-created land values are not for private enjoyment," plus the aim to take practical action in regard to it. Less could be said of many countries outside Germany, and for Germany it is now a matter of improving and extending these provisions. As Mr. Schmidt himself says: "Whether the Law will bring about the fulfilment of our wishes depends upon how it is read and, above all, on how it is operated. At any rate, we are given ground on which we can work more actively than heretofore towards our goal; and hopefully in at least one part of Germany we will soon be able to experience favourable results."

The most important of the Berlin newspapers, *Der Tagespiegel* (the Daily Mirror), gave considerable space to the formation of the new League and its objects. This brought

numerous friendly inquiries, and many from strangers to the League, so that already a large increase in membership can be depended upon.

The League has addressed a Memorial to the Allied High Command in Berlin urging the abolition of the so-called "Land Tax" and its replacement by a pure *Land-Value Tax*. The "Land Tax" referred to was enacted by the Nazi Government in 1936 and is in fact a tax on land and buildings. Its social and economic effects are condemned. All buildings and other improvements should be exempted from taxation and the levy of tax should be on the value of the land alone. The League's submissions deal fully with the fiscal and moral aspects of the matter. We give some extracts:

"The proposed pure land-value tax will not only yield considerable revenues so that it will enable other taxes, especially the income and the sales tax to be reduced, but also it will check the land speculation which is driving prices up and thereby prevent ground rents from being capitalised to flow unearned into the pockets of individuals. In contrast with all other taxes it will ease and promote the whole economic life and especially the building industry.

"The land cannot be increased, it cannot be destroyed, it cannot be transported. It is the work of Nature. . . . On the other hand all buildings and improvements upon land are the product of the application of capital and labour and are subject to altogether different economic laws. . . .

"The pure land-value tax exempts the work and industry of the individual as it is assessed only on the value of the land which man has not made nor makes. It makes land cheap. Taxes on goods make goods dear. . . .

"It will no longer pay to buy up land for speculative purposes and hold it unused. The tax will be no higher when the owner builds or cultivates. . . ."

Reference is made to the successful operation of land value rating in Denmark, Australia, New Zealand and other countries with mention also of Germany's own precedent in the small State of Anhalt (the law of 1923) and the League places its services at the disposal of the Allied High Command in the way of information and advice for giving effect to its proposal. The Land and Liberty League (Bund für Land und Freiheit) has address at Berlin: Wilmersdorf, Nassauischer Strasse, 54.

HOLLAND

Ons Erfdeel, "Our Inheritance," is now well established as the 16-page 8vo. monthly journal of the "Union for Justice and Freedom Through the Socialisation of the Rent of Land in Town and Country." Editor-in-chief is Mr. A. Sevenster, whose full address is St. Annaparochie, Holland. Associates and collaborators include Messrs. J. Wiersma Jzn (also St. Annaparochie), J. Buma, P. Prins, S. Sijtema, C. Jesse Jr. and others. Much stimulus and information is provided and among recent special features is translation of the address, as printed in *LAND & LIBERTY*, delivered in Paris, 1889, by Henry George. With a gracious tribute to the memory of W. R. Lester, the paper prints the full text of his "Natural Law of Property," taken from his *Natural Law in Social Life*. *Ons Erfdeel* is specially commended to our co-workers in the Transvaal who publish in English and Afrikaans the monthly *Free People* (Mather Smith and F. A. W. Lucas), address Box 4680, Johannesburg. No doubt Dutch and South African friends are already in touch with one another. The Dutch Union is affiliated to the International Union for Land Value Taxation and Free Trade, 4, Great Smith Street, London, S.W.1.

BELGIUM

M. Marcel Cortvriend writes from Antwerp reporting the visit of a member of the Henry George School in Philadelphia and conference with M. de Wispeaere, of Brussels. Encouraging news was brought from Denmark and Germany. Plans were laid for future work, including the starting of Henry George Schools in French and Flemish. Teacher's Manuals for the latter having been received from Holland. Later the publication of a journal is contemplated and the general build-up of an active movement.