

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.

GERMANY

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 Nuremberg, 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. BURGENDORFF, Cleveland Heights, Ohio.

A CANADIAN SINGLE TAX PARTY.

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.

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