

NEWS OF THE MOVEMENT—Continued.

W. Australia have disenfranchised New South Wales on the subject, and there appears little hope of a free trade Australia while protectionist labour is dominant. It can only be through the State Parliaments we can look for further land value taxation and the prospect so far as New South Wales is concerned is good.

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Australia. We welcome with pleasure and encouragement, the inauguration of the Federal Single Tax Council of Australia, with branches at Adelaide, Melbourne, Sydney, Echuca, Ballarat, Darlington, Albury, Perth, Kalgoorlie, and Broken Hill. Our Australian co-workers have a high reputation for energy and enthusiasm, and their recent proceedings offer additional testimony that this is well deserved. In another column we reprint their Declaration of Principles. Here we need only wish the new Federation all the success it deserves.

DECLARATION OF PRINCIPLES OF THE FEDERAL SINGLE TAX COUNCIL OF AUSTRALIA.

We hold and declare :—

1. That all, by virtue of their existence are endowed with certain equal and inalienable rights, and that among these are life, liberty, property, and the pursuit of happiness.
2. That the preservation to individuals of these natural rights is the proper function of all governments.
3. That these natural rights are violated when the equal rights to the use of the free gifts of nature is denied.
4. That rights of property attach to things produced by labour but cannot attach to natural opportunities created by God for labour.
5. That natural opportunities for labour are accessible to men only through the use of land, hence, the right of ownership cannot attach to land.
6. That we propose leaving land in the private possession of individuals with full liberty on their part to give, sell, or bequeath their rights therein, simply levying on it, for public uses only, in the form of a tax, amounts equal to the annual value of the land irrespective of the improvements in or upon it, or the use to which it is applied.
7. That since this would provide amply for the need of public revenues, federal, state, and local, we would accompany this gradually increasing tax on land values with the gradual repeal of all taxes now levied on the products and processes of industry, which taxes, since they confiscate the earnings of labour, we hold to be an infringement of the rights of property.
8. That the tax on land values, irrespective of improvements, cannot in any way take from the individual what belongs to the individual, but takes the value that attaches to land by the growth of the community, and which, therefore, belongs to the community.
9. That a single tax on land values would give labour access to natural opportunities, and remove the cause of one-sided competition, by giving labour the alternative of employing itself; open up avenues to labour, and thus put an end to sweating, strikes, and the unemployed difficulty, abolish involuntary poverty, lessen crime, elevate morals, taste, and intelligence; purify government, and carry civilization to yet nobler heights.

THE MOVEMENT IN GERMANY.

By GRACE ISABEL COLBRON.

In Germany the fight goes on briskly along the line of the assessment of city lots at their actual selling value. The law making this possible was the merit of Prussia's

greatest Minister of Finance, Johann von Miquel, who was at heart a good Single Taxer. Eighty Prussian communities, large and small, have already adopted the method and every month adds new names to the list. The discussion pro and con is at present going on in the two important cities of Halle and Magdeburg, and the municipal government of each has sent a letter of inquiry to such cities as have already adopted this taxation. The leading questions put to the cities are :—

1—What increase in revenue in taxation on land and in taxation on buildings, has been noticed over the last year's income from the former method?

2—Has it been found that the new method of taxation brings a relatively higher assessment of the so-called better sort of houses, and a lessening of the burden of taxation for the houses of cheap flats?

3—Has there been much trouble in the introduction of the new method; have there been many reclamations and protests, particularly among the class of land owners, etc.?

To these questions sent out by Magdeburg, cities of the size and importance of Cologne, Kiel, Charlottenburg, Düsseldorf, Dortmund Münster and others have sent most satisfactory answers. Charlottenburg, Kiel, Münster, Düsseldorf, Mülheim-am-Rhein report, increase from 35,000 up to 90,000 marks. Dortmund, which did not desire an increase, found itself in a position to notably, decrease the tax rate by turning in a large surplus.

To the second question all without exception return an affirmative answer.

As for the protests in the third question, the cities take that matter very easily. Some report very few protests, others, protests from land speculators which they do not consider worthy of notice, and in no cases have the protests, or reclamations been of a nature to induce municipal authorities to doubt in any way the excellence and efficacy of the new method of taxation.

One question in the Halle Enquête. "What reception was given the new method in the circles of land owners?" brought some interesting answers which are most instructive reading particularly for the enemies of the reform.

Barmen (a big manufacturing town) answers, "The new assessments are received with willingness.

Aachen. No complaints have been made.

Breslau. The house of City Representatives (who usually represent moneyed interests) accepted the new method unanimously.

Charlottenburg (the big suburb of Berlin). The owners of lots built upon are delighted, as their tax rate is greatly lessened.

Cologne. All are satisfied, as lots built upon have been reduced in their rates, up to a reduction of 40 per cent. for lots bearing cheap houses.

Düsseldorf. The new method has been well received.

Another question sent out by Halle was :—"Have the land owners made any attempt to shift this tax on to the tenants?" When answers are given to this question they are invariably in the negative, as well as to the question whether the new taxation has led to a reduction of the number of gardens in the city.

The progress of any movement in Germany is attended by so much excellent and thorough statistical work that it is of great assistance to those interested elsewhere.

Damaschke's first book, "Municipal Politics," has passed into its fourth edition and has been received with great interest by heads of municipal governments everywhere. *Land Reform*, the German leader's excellent historical and politic exposition of the Single Tax, has already seen its second enlarged and revised edition, which is also nearly exhausted. The German Land Reform League now numbers 180,000 members, which includes all members of organizations that have joined the parent league as corporate members. From *The Single Tax Review* (U.S.A.)