We are keeping up a steady fire at every loop hole we see and never lose an opportunity to get noticed by the press.

So far our funds have been raised by subscriptions, but now we are trying to enlarge our resources by increasing our membership and collecting an annual fee of one dollar from each member. In this way we don't tax anyone too much and yet derive quite a revenue. Of course, we have to watch our expenditures very closely, that we may be able to accomplish as much as possible with what we have. The money is hard to get and we have to take care of it.

Literature, of course, is one of our principal means of spreading the gospel, and we took care to throw lots of it around at the Sunday meetings, so that everyone who came, went away with a tract in his

pocket.

Our young people are doing good work. They have a speaking and debating society which they call the "Young Democrats' Club." Every alternate Monday evening they meet in the house of one of the members and have a programme of speeches, essays and general literary subjects, with occasionally a song or a comic recitation to liven the meeting up a little. They don't confine themselves to Single Tax, but discuss all live topics and encourage and build up democratic thought as much as possible. In this way the young people are educating themselves and bringing their friends into the movement. We found the work of the young members of the Association most effective and at present have more young men actively engaged than ever before. This is a point that I think has been overlooked by most of the associations. Give the young men and women a chance to do something. Let them get on the platform occasionally. They like "glory" as well as the old folks do. Special effort should be made to cultivate young speakers in every association. Public speakers are what the cause requires, and the only way to get them is to take the young men, and make as many opportunities as possible for them to talk. We must not forget to train the girls, too, for there are numerous women's club of various sorts, where a good woman speaker, which is somewhat of a rarity through lack of opportunity, could do any amount of good work. It is seldom that you can train an old man to be a good speaker, but a young man you generally can. Therefore, I say, get the young men interested as much as possible; put them in positions of responsibility and you will find that they do the work all right, and in a few years you will have a nest of young radicals to send forth into the world. The seeds which you have sown will remain, and in later life you will find these radicals cropping up in all parts of the country. Education is our plan and we must educate the youth. A young man of eighteen or so is just beginning to form definite opinions of his own and then is the time to get him.

The young people, boys and girls, have been a special feature in our work this year, and we have found it most beneficial, for though it may be the old men that give stability to the Association it is generally the young men who do the hustling.

At present we are laying plans for our summer campaign and hope to do some good work.

WALTER H. ROEBUCK, Sec'y Single Tax Association, 155 Bay St., Toronto.

GERMANY.

Activity and progress in the spread of our ideas can be noted all along the line. The Land Reform League, as the German Single Taxers call themselves, grows in membership and influence rapidly. It is only since the 1st of January, 1900, that the laws have permitted organizations which can concern themselves with "Public affairs" to come together and coalesce, and yet since that time 141 organizations, with together in round numbers 105,000 members have come into the League as corporate members. There is the widest diversity in the sort of organizations which have here united themselves for a single object, among them are associations of state officials; of teachers of all grades; of postal and railroad employers; clubs of houseowners; trade unions and workingmen's organizations; citizen's unions; organizations of heads of municipalities; and many more. During the last year over 600 new members have joined the League of itself, as individual members.

The introduction of taxation of municipal land at the actual selling value, a reform instituted by Johann von Miquel, when Minister of Finance for Prussia, and a most important step onward in our ideas, is now an established fact in 81 Prussian cities, and bills are up in the legislatures in Saxony, Wurtemberg, Hessen and Bavaria to have the same reform introduced into the municipalities in those countries. The tax is very low, in most cases not more than 4 marks in a thousand, but it has already brought to the municipalities using it, a most valuable increase in ready funds, and a reduction in the tax rate for the individual tax payer. A notable example of this is given by the town of Spandau, near Berlin, which was formerly hardly more than a citadel with garrison, but which, owing to the presence of large factories, is now a rapidly growing community. The walls of fortifications were taken down and there was an attempt made to hold for speculation the land thus made valuable. A political fight of violence and obstinacy was fought over this matter, the Emperor himself taking part with a message to the Mayor of Spandau, in which he said it was his command that "every thing possible should be done to prevent private speculation in the land thus made free by the removal of the fortifications." Finally, in April of last year, the conflict came to an end, and the municipality passed a law regulating the taxation of unused land, and providing for its assessment and taxation at full selling value. The largest land owner of the community, whose property all unused, had a value of several millions, had hitherto paid about one hundred marks in all taxation on this land. According to the new assessment he was obliged to pay the city 14,000 marks annually in taxes. Real estate of medium value paid the same taxes as before, owners of small properties found their taxes were reduced, and although the preced-ing year the budget showed a deficit, the year of new assessments brought a reduction in the tax rate for income taxes. The Berlin papers mention the fact that not in the entire history of Spandau have so many sales in land been recorded, as since the introduction of the new tax. The prices were more moderate than hitherto, as the land must be sold to get rid of the taxes, and building of small and medium houses was going on at a great rate, making an era of prosperity for the municipality.

In Dortmund, in the heart of the flourishing manufacturing district where land speculation was going on at a great rate pending the parliamentary discussion for and against the new canal, there was naturally much opposition to the new taxation, and strong pressure was brought to bear upon the authorities to have the law repealed. False reports as to its effects, and constant statements that the city council had decided to repeal the law were circulated in the papers all over Germany, until finally, just recently, the Municipal Council of Dortmund came out with a flat denial of all the reports and with the statement that there was no intention whatever to repeal the law, which was working most satisfactorily.

The League has presented a petition to the Imperial government to have the new tax introduced into the city of Posen in German Poland, where the fortifications are to be removed, as the city needs the room. The petition requests the government to buy the land thus made free and hold it as communal lands for open parks, squares, necessary public buildings, or, if given to individuals, then only under the old law, newly revived, of "Erbbaurecht" by which the land is rented to the individual, who retains, however, free right

to sell or mortgage the house he may build on it, the government retaining all right to the land.

A new assessment, or rather statistics as to the assessments and mortgage debt in land in Prussia was to be made last year, but had been put off until a council of the statistical bureaus of all the German states could be called. This will cause the loss of much valuable time, and the Land Reform League, from its headquarters in Berlin, has presented a petition to the Prussian Parliament to have the statistics gathered for each state separately. The local groups everywhere are to do the same. These new statistics are of immense importance, as they are to form the basis for a new assessment of the valuation of agricultural land, looking towards the regulation of the mortgage debt which so terribly burdens the agricultural land of Germany.

Dr. Jäger, liberal member of Parliament, and an avowed Single Taxer, made a notable speech before the Reichstag on the 10th of February last, in which he showed that the whole matter of the housing problem was the question of ownership of land. The Minister of State, Secretary of the Interior, Count Posadow-ski-Wehner answered Dr. Jäger, speaking to the House, and said that in his opinion Dr. Jäger had touched the root of the matter, that this question of ownership of the land was at the root of all economics and social problems, and that he was most heartily in agreement with every scheme for increasing communal ownership in land, for the prevention of private spec-ulation and for the purpose of making it possible to erect homes which could be rented at moderate cost. Count Posadowski said, "it is not an increase in the cost of building, which causes rents for small homes to rise in such terrific ratio, it is the rise in the price of the land, owing to private speculation." The German Single Taxers are naturally delighted at this utterance of the responsible Head of internal politics in Germany, which openly declares their theories and prop-aganda to be of the greatest importance

in the welfare of the country.

Adolf Damaschke's book "Land Reform," published last fall, is still receiving much attention, and selling excellently. Another important work on political economy is attracting attention in Germany. This is Dr. B. Friedländer's, "The Four Chief Currents of the Modern Social Movement." Dr. Friedländer gives a most excellent comparison of the nebulous unscientific arguments of Marx, with the clear, logical and lucid doctrines of Henry George. Friedländer himself says:

"It is a paradox, but nevertheless true, that the entire economic part of the social problem, therefore, its basis, is a prob-

lem of taxation. At all events, the social question can be easily reduced to the for-

mula of a question of taxation.

Friedländer weakens the effect of an otherwise authoritative work by his closing chapters on the eccentric Eugen Duhring, whose own recantations in later life took away any value his economic teaching may have had.

About twenty of the candidates for the new Reichstag elections are good Single Taxers. Adolf Damaschke himself, the leader of the party, is candidate for the mandate from Jena.

Beside the bi-monthly organ of the party, Die Deutsche Volkstimme a new and bright little weekly, in the Rhine count-try, Die Rheinische Rundshau, has placed itself at the service of our ideas, and more and more single tax articles are appearing in journals of all political coloring throughout the country

GRACE ISABEL COLBRON.

IRELAND.

Mr. Michael Davitt is out with a scheme of his own for the settlement of the Irish Land question. We have had occasion to comment in these columns on what seemed to us Mr. Davitt's failure to apply his own unalterable convictions as to the justice of immediate and unconditional emancipation of the land from the grip of the landlords. To this latest scheme of the truest friend Ireland has to-day, there remains the same objection. Mr. Davitt's desire to do something practical to hasten the settlement of the question has evolved a plan which is remarkably ingenious, and which will no doubt find support in some quarters. If proposed by the Balfour government, or any government capable of carrying it out, it would be worthy of support, just as any way is better than no way at all to a desirable point. The objection to this scheme is that it comes from Michael Davitt, who believes that landlords as landlords have no right which any legislation is bound to respect. Why not continue to preach the full doctrine, and leave these painfully evolved plans of settlement and compromise to the men whose business is compromise—the politicians of England, "the dominant partner" in the ill-assorted union of Great Britain and Ireland. Does not Mr. Davitt perceive that his business is not with the devising of governmental plans, but the rousing of Ireland to the demand for a full and unconditional settlement? Not that Parliament would be likely to accord such terms, indeed, immediately or at any very early time. But they would yield such terms of settlement as public opinion could be educated to demand and such terms would be as favorable as Mr. Davitt could secure by devising schemes of his own. For in the present state of the Balfour government does any one believe that the plan of the "father of the land league" has any chance of be-

ing even considered?
"I start with the proposition that in accordance with strict justice the landlords of Ireland are not entitled to their fares from Kingston to Holyhead for the loss of their criminally abused proprietary rights." There speaks the true Davitt, "But," he continues, "as conventional justice for the claims of prescriptive right cannot possibly be repudiated by the English government or avoided by Ireland, if a peaceful settlement of the land war is to be arrived at, we must face the question of compensation.

Then follows in detail the plan Mr. Davitt proposes, and on which no more intelligent commentary has appeared than the following from the columns of the Cork County Eagle, a paper which is always sound and unshaken in its devotion to true

economic principles:

"Speaking of Land Nationalization, the Father of the Land League,' says: 'I still hold fondly and firmly to this great principle, and believe a national ownership to be the only true meaning of the battle-cry of the Land League—"THE LAND FOR THE PEOPLE." In another passage he writes:—'Ownership must, therefore, be qualified by obligation, or duty, or tax, to the State, which will recognise the conditions on which the community at large—that is, the country as a whole will allow the natural heritage of the people in the soil to be so owned, occupied, or expedited by any section." These passages, it is evident, contain the pure principles of national ownership, or Land Nationalization, and clearly maintains the great truth that occupiers of land owe to the State, and to the State alone, a certain obligation, or, in other words, a rent for such possession as will give them the free use of the soil, which is the most important factor in the production of wealth -is, in fact, nature's store-house, and therefore could not be made the private property of a section of the community without inflicting gross injustice and serious injury on the community as a whole, particularly the toiling masses. Mr. Davitt then gives his suggestion, which, he believes, will effectually settle the land question, and in consequence stamp out that pernicious agitation which for so many years agitation which for so many years has convulsed Ireland, and brought in its train so destructive a period of social unrest. Briefly, that idea is this. England will give its credit for £150,000,000, which will roughly be the amount required at twenty-one years' purchase to buy a rental which he estimates at the nett value of £7,000,000 a year. The Treasury can easily raise this loan at 21/2 per cent., and the rate of interest required on this principal would be 3½ per cent. This would allow of a