

each of the latter a mean value per square metre is assigned, and in applying this unit value to calculate the value of individual plots additions or subtractions are made according as the individual situation is more advantageous (e.g., frontage to two or more streets) or less advantageous (e.g., excessive depth) than the average. The value thus ascertained prevails unless the proprietor appeals, in which case the valuation is settled by experts. The rules for the valuation and the maintenance of the register were established under the Act of 1911.

The valuations are made by the municipalities, and are, generally speaking, well done, although they tend to be somewhat low. A revaluation takes place every three years.

*La Reforma Social* for August contains the sad news of the death on 30th July of Doña Elena Argente, wife of the President of the Spanish League. Following upon the loss of their only daughter a few years ago this fresh blow will evoke respectful and sincere sympathy for our distinguished colleague.

The Madrid branch of the Republican Union has formulated a programme which is to be discussed at the full assembly of this party. The section dealing with tax reform demands:—

A re-adjustment of taxation so that it shall bear an inverse proportion to the social utility of the wealth on which it is imposed.

A gradual transformation of the present fiscal system, on the basis of a gradually increasing absorption by the State of rents due to the presence and activity of society and not to labour and capital.

A gradual change of the present agricultural tax, which instead of being based on the product should be based on the productive capacity of the land, that is to say its value excluding the value of the improvements.

Imposition of a tax on the value of land, whether built upon or not, in all municipal areas with a corresponding suppression of all national, provincial or municipal taxation on buildings and on consumable goods.

### ADOLF DAMASCHKE

We regret to report the death of Dr Adolf Damaschke, for 37 years the leader of the Union of German Land Reformers. He was in his seventieth year and, up to the last, maintained his extraordinary energy in his chosen field. "Bodenreform" and "Damaschke" have been synonymous terms in Germany for so long that the breach will be difficult to make good. By voice and pen, on the platform, by his intense literary work in books, pamphlets, newspaper articles, by the weekly *Bodenreform* and the remarkable contribution of the *Year Book of Land Reform*, now making 30 volumes, he directed thought to the cause of social ills in a wrong land system. Noteworthy is the continuance of *Bodenreform* appearing (latterly as a fortnightly) right up to the present date, the new regime not objecting. Damaschke as a land reformer took up and devoted himself to many projects, such as land settlement, the increment tax, small holdings, the removal of feudal restrictions, housing schemes and the rest of the "ad hoc" policies upon which, alas, in our own country, reformers have spent so much effort in vain, not getting to the root of the problem. For Damaschke, land value taxation was more incidental than fundamental, although through his agency *Progress and Poverty* and others of Henry George's works have been given wide publicity. His own introduction to the Gustav Fischer edition of *Progress and Poverty* is an eloquent tribute to

the author; but here Damaschke explains himself and his attitude: "Joseph Fels paid me a visit and offered me for the German Union of Land Reformers the same financial support as he was giving in England and America, if in our journals, *Bodenreform* and the *Year Book*, I would advocate the 'pure' doctrine of *Progress and Poverty*, that is of the 'Single Tax.' When I pointed out that in my own book, *Land Reform*, and in my *History of Political Economy*, and in various special writings I had always endeavoured to make this great American master personally and in his basic ideas known to our people, this did not satisfy. And the contention was rebutted that we would be acting precisely in the spirit of Henry George if we determined the steps to be taken in Germany toward our goal in the light of the conditions existing in Germany. We parted without coming to an understanding." In fact, Damaschke was saying that he could not concentrate upon land value taxation and the remission of taxes on trade and industry, as if German conditions made any difference to the law of rent. He dissipated his energy over many fields, but he is to be remembered for the gold he did dig up, one piece being his classic *Battles for Land Reform in Greece and Rome*, an extract from which was translated into English and published by the Joseph Fels Fund of America. To Dr Damaschke's relations and to his colleagues and co-workers in the German Land Reform movement, who have no light task these days, we offer our sincere condolences.

### FRANCE

The latest quarterly issue (April-June) of *Terre et Liberté* has much interesting information, including an article on "Georgeism in Holland"; report of the Chicago Conference in 1934; translation of an article by Dr Damaschke on the Land Values Question in France; a sketch of "Leon Walras and his Time," especially interesting to the economic student; a short biography of Henry George from the columns of *L'Espoir du Monde*; a continued series of "How to Fight Poverty with the Truth"; and among the matter from other countries is a complete translation of Mr Lester's article "Man and the Machine" taken from *Land & Liberty*. Collaborators of the Journal are Sam Meyer and M. Daudé Bancel, and besides these the contributions are from V. Precy, F. Bernard, P. Giannelia, G. H. Bousquet, N. Ivanoff, Miss Brun and E. Armand. Our readers who "have the French language" should subscribe to this excellent Journal (at 40 francs yearly) obtainable from 29 Boul. Bourdon, Paris, IV.

M. Sam Meyer, who is a member of the Executive of our International Union, writes to say with how much regret, in view of business engagements, he is prevented from attending the Henry George Commemoration Dinner in London on the 17th September, while conveying a greeting to all who will be present.

The "Dolmetscher Institute" of the University of Heidelberg made application for literature dealing with the Taxation of Land Values and the Henry George principle and policy. A large assortment was sent and we have acknowledgment from the Director expressing sincerest thanks for the material. "The publications," it is said, "will not only prove most useful for our work but the matter itself is of extreme interest." Literally "Dolmetscher" means "interpreter" and if in Heidelberg the Single Tax philosophy in this English setting is to be interpreted to all who visit the University speaking or studying English, one knows not what repercussions that may have for the good of Germany as for the world outside.