

pays what taxes they can't dodge without a murmur. But the visionaries of the nations are in a fair way to perish from their own foolishness. Big navies an' armies an' high tariffs have about reached their limits. One of the fool-governed nations will git hard up some day, an' go out to capture the markets from some other fool-governed nation, an' then there will be such a mix-up that Peace will climb the golden stairs to wait till the fool-killer gits through an' the next generation is born.

"Yes! I'm persuaded the principle of protection is, to git something for nothing—same's burglary. The truth about it is humbug. The thing that keeps it alive is the war spirit. It partakes of the glory of dead an' gone piracy. It masks plunder with patriotism, an' thus manages to remain respectable."

GEO. V. WELLS.

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## LAND VALUE TAXATION IN GERMANY.

From a Report by W. R. Lester to the June "Land Values" of London, in Which he Describes the Annual Convention of the German League of Land Reformers at Nuremberg.

The German Land Reform League holds its conference each year in a different place, and this city had been chosen for 1909. The "Rathhaus," or Town Hall, is the building in which the meetings are held, and they last throughout two days, starting at half-past nine in the morning and continuing till eight in the evening, with an interval of two-and-a-half hours for dinner. At 9:30 to the minute, members and guests are greeted in short and appreciative addresses, on behalf of the citizens, by the Burgermeister of Nuremberg and the Burgermeisters of other Bavarian cities, many of which have affiliated themselves to the League, which in this way claims adherents to the number of more than 600,000. Herr Damaschke, president of the League, then gives an account of the work done during the past year, and the business of the meeting begins, though not till the guest from the English League has been invited to say a word as to the position and prospects in his country. The meeting then proceeded to hear and discuss papers on questions of national importance, such as are considered to come within the circle of the League's activities. It is interesting to notice what these questions are, and by whom they were treated. Here is a list:—

"The South German Canal Question and its Solution through Land Reform." By Legationsrath Dr. A. von Schwegen.

"The Importance of Play and Sport Grounds for our Youth." By Professor Dr. Schmidt.

"Really Practical Housing Reform." By Professor Dr. von Gruber.

"The Chief Objections to the Tax on Unearned Increment." By Professor Dr. Stier-Somlo, followed by Professor Dr. Quidde and Professor Dr. Matzinger.

"The Peasant Problem in the Light of Land Reform." By Fraulein Lembke, Director of the First Rural Common School.

"The Cause of Trade Crises." By Carl Martels, President of the League of German Watchmakers.

The audience is a somewhat changing one throughout the session, and numbers usually about 200 persons. As would be expected from the standing of their authors, the papers are very carefully prepared and read, though one thing that strikes a stranger is the impassivity of the audience, who, though listening with marked attention, never once throughout the meetings give oral proof either of approbation or the reverse. As each leaves the platform he receives applause, but generally never throughout the course of his address, which lasts on the average one hour and a half. One is also struck by the composition of the audience. Unlike a similar one in England it is almost exclusively composed of apparently well-to-do middle and upper class people—substantial merchants, manufacturers, professional men, and the like. Our German friends count as a great strength to their League the number of supporters and sympathisers they have in the ranks of University professors of law and history. When such authorities unite in publicly declaring that to tax land values is sound in theory and good in practice, it is a bold man who will say them nay, and such is the position today in Germany. One after another, in Nuremberg Rathhaus, professors of law and history from Bonn, Berlin, Munich, and Breslau publicly appeared to give the movement their blessing.

The general impression left by the papers was that they were of a distinctly theoretical nature, and that though the readers and most of their hearers have full knowledge of and are in full sympathy with land reform as understood by Henry George, they are yet inclined, for reasons of policy, to concentrate in the first instance on such side issues as a tax on "unearned increment," purchase of land by the towns, and when they have got it, the leasing of it out on short lease, so that the increased value may revert to the towns at stated intervals; also the building of canals by means of money provided by a tax on the increased value given to the land one kilometre wide on each side of the canal.

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They appear in Germany to consider that the best way to advance towards the single tax is to avail themselves of opportunities of applying it piecemeal in ways such as these, just as they present themselves, so long as they do not in their judgment militate against the principle itself. They are quite confident that opinion, both public

and official, is marching with them, and that all these small steps are leading them in the right direction. They do not doubt, for example, that before long they will have in Germany a valuation of land as distinct from improvements. Such a valuation, it should be clearly understood, they have not yet got anywhere in Germany or her colonies. They continue to tax improvements just as the English do, and have no record of the value of the land on which buildings stand. The difference from the English is that they do value vacant land, and they do put a tax varying from a fifth of 1 per cent, to three-quarters of 1 per cent on its capital value. Many districts also have the "unearned increment tax" in operation, but it is only enforced when a property changes hands, which indeed appears to be the only possible way of enforcing it so long as they have no valuation of the land itself. Moreover, they have as yet done nothing on a national basis. All their taxes are levied for local purposes only, though they express the greatest confidence that a very short time will see the establishment, both of a national valuation and a national tax.

It is in the colony of Kiau-Chau that most has been done. But even there no land valuation has as yet been made. A tax of 6 per cent is payable by the purchaser to the government on the purchase price of the land. A periodical valuation is also made, and the tax rises or falls accordingly. Such valuation is arrived at by deducting the value of buildings from the total, and they claim to have an accurate record of the value of the buildings in the shape of the fire insurance policies, fire insurance being compulsory throughout Germany and her colonies. In addition to this tax of 6 per cent on the purchase price, 33 per cent of the increased value is taken by the state in cases of sale at a profit.

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To return to the Nuremberg gathering, it was clearly considered an event of importance by the outside public, and was well reported by the whole press of South Germany, special and detailed reference being made to the situation in England and the high hopes entertained there.

At the Conference an interesting reference was made to Protection, showing how it is twin brother to land monopoly and showing how enormously difficult it is for a people to shake themselves free of a vicious policy when once it is firmly established. The German duty on foreign grain and flour has raised their prices in Germany. This has enabled landlords, both great and small, to raise the price of land to an artificial figure. In Germany it is the almost universal practice to mortgage land, and there are special facilities for doing so. All kinds of persons, people's banks, insurance companies, etc., have con-

sequently advanced money on land which Protection has raised to an artificial value, so, of course, all these varied interests violently oppose a reduction of the duty on corn, for that would bring land back to its normal value by pricking the bubble, and where would the security for their bonds be then?

In the evening after the Conference a public meeting was held and addressed by members of the League. If seated in rows, the hall would accommodate some 800 persons, but following the pleasant German custom the people were comfortably placed on chairs at tables, so that some 250 sufficed to fill it. During the speeches, beer, coffee, and refreshments, both light and solid, were in constant demand. A general air of comfort pervaded the meeting, which did not in the slightest degree detract from its serious character.

Of the speeches themselves it can only be said that they were truly excellent. A deep appeal to the moral sentiment pervaded them all. No more straight single-tax talk could have been heard anywhere, and hearers were visibly moved. The somewhat didactic note of the Conference was left behind. The people were told straight that the rent of the earth belongs to the people, and that Henry George's plan is the way to get it. Especially excellent, I thought, were the addresses by a German pastor and Herr Marfels, of Berlin. They did not hesitate to preach the gospel of Henry George in all its fullness, and the applause they met with at the end was proof they had not spoken in vain.

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## BOOKS

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### WOMAN SUFFRAGE.

*The Case for Women's Suffrage.* Edited by Brougham Villiers. With contributions by Mabel Atkinson, Florence Balgarnie, Eva Gore-Booth, Robert F. Cholmeley, C. Despard, Millcent Garrett Fawcett, J. Keir Hardie, Nellie Alma Martel, Margaret McMillan, Rosalind Nash, Edith Palliser, Christobel Pankhurst, Emmeline Pankhurst, Constance Smedley, Brougham Villiers and Israel Zangwill. Published by T. Fisher Unwin, Adelphi Terrace, London. Price, 1 shilling, net.

Of the fashion of those whom she calls "pretty writers" who say that woman's sphere is the home, Margaret McMillan admirably says in this volume that "the pretty phrase is true" because "woman's whole mission will probably be found at last to consist in making a great home of the whole habitable planet"; but that "in so far as it applies to the actual conditions of life, and pressing necessities and duties of an increasing multitude of women today, the phrase is like an arrow shot by a careless hand into the desert air, and with no