

## GERMANY REVISITED.

A fortnight's stay in Germany hardly entitles one to enter wholesale judgment on German laws and customs, but a few passing notes may not be devoid of interest more especially as some twenty years ago the writer was privileged to make a much longer stay there, and can in some degree compare things past and present.

Everyone knows that an enormous increase in population has taken place since then and the most casual observer cannot fail to be struck by evidences of the fact in the apparent newness of most things he sees. New houses, factories, colleges, mines, railways, and canals force themselves on his notice wherever he may turn. Towns have invaded field and forest, and villages have grown into important manufacturing centres in a way unknown outside the United States of America.

Berlin itself has doubled its population and with its suburbs now counts some three million inhabitants. Hamburg has risen from 400,000 to 750,000, and as a world port has no rival outside London and Liverpool, both of which its proud citizens will tell you it even now surpasses. The rise of other important centres has been equally surprising—witness Dresden, Cologne, Essen, Frankfort, Nuremberg, Dusseldorf, and many others. What must strike any passing visitor to these places is the orderly development of the suburbs, the re-modelling of the centres, the apparent absence of slums, beggars, and a submerged tenth. Everywhere, even in the working centres, one seems to meet well-fed, well-clothed, healthy men, women and children. Pass along the main streets of the industrial quarters of Berlin, Hamburg, or Cologne, and you will find pleasant, wide, tree-planted thoroughfares. In some cases flower beds, even, run the entire length, as with the Frankfurter Allee in Berlin, where trees, flowers, and grass borders run a distance of two miles at the least through the heart of a working class quarter, and the air is as clear as in a country village.

Flanking these streets are houses at once imposing and agreeable to look upon, three or four stories high and with balconies under each window on which people sit and flowers bloom. The flat system is universal. If you have come to see the poor and after passing street after street like this you ask where they are to be found, you are told that these are their dwellings. The fact is that as far as can be seen there are no slums at all in the British sense. The different classes are not segregated as with us. The fairly well-to-do live largely in the same districts as artisans and labourers and are mixed up with them. True, there is a West-end and an East-end, but the contrast is nothing like so glaring as with us. In Berlin no unnecessary noises are tolerated, no hawking of newspapers by ragged boys or under-fed women, no ear-splitting street cries of hawkers—all alike are relentlessly repressed by the police.

Pass out beyond the last houses and you note avenues, wide, well-made, and tree-lined awaiting the outward march of the town. All shows sign of planning and arranging in advance of the cities' future needs.

The population of the German Empire grows by 900,000 each year and still for the last few years trade is such that there is no such thing as an unemployed question, notwithstanding the unexampled immigration of low class labour from Poland, Hungary, and Italy. Why this inflow does not push the labourers wage below the 2s. to 3s. per day, which he at present commands is hard to say, but there is the fact. The State is building a great canal from the Elbe to the Rhine, and such is the scarcity of labour that it is almost impossible to get common labour to do the work. "Surely, then," you exclaim, "this people has

solved the social problem itself." Well—perhaps. But in case you should think so, pass through the entrances into the courts of many of these pleasant-looking workmen's dwellings such as I have described and you will see another picture all together. I do not say it is so bad a picture as you are accustomed to in most manufacturing towns at home, but it is quite bad enough. The number of one and two-roomed houses in Berlin is very great, and can there be any wonder for it is stated that 40 per cent. of the population are in receipt of wages less than 20s. per week. Compared to 20 years ago money wages have had a considerable rise, while the cost of food and clothing has on the whole fallen. But none the less it is given as an ascertained fact that the condition of the worker has not improved, for the simple reason that all the apparent gain has been swallowed up in the avenues of increased rents, and so discontent grows apace in these seemingly favourable surroundings.

The position appears to be that skilled labour has in England carved out for itself a better wage than in Germany, thanks to the greater pressure Trades' Unions have brought to bear in favour of a limited and privileged class of workers.

On the other hand, common labour has probably the advance in Germany over England, and in Germany is not only unseen but, they will tell you there, unknown. Without a knowledge of all the circumstances this latter thing is difficult to account for, but it is certainly worth noting as perhaps the most important contributing cause that the German people have never (as have the British) completely lost touch with their native soil, and that consequently there is always an outlet for their surplus labour.

This circumstance cannot fail to have a beneficial influence on the life and wage of the common labourer.

Kropotkin quotes authorities for the following figures:—In Wurtemberg, 1629 communes out of 1910 have communal property. In Baden, 1256 out of 1582. In 1888 the Baden communes held 121,500 acres of fields and 675,000 acres of forest, i.e., 46 per cent. of the total area under woods. In Saxony, 39 per cent. of the total area was in 1886 in communal ownership. In Hohenzollern nearly two-thirds of the meadow land and 41 per cent. of all landed property are owned by the village communities. Moreover, many of these villages and rural districts (some 1500 it is said, derive such revenue from their lands that they are in the enviable position of being able completely to dispense with the services of the rate collector—they are rate free. How galling to think that we in England could, if we would, put every town and village in the same position. However, what may most interest readers of this journal is to know what steps towards dealing with the land question through methods of taxation, and it may at once be said, though they have taken many steps in that direction, still they have nowhere in Germany as yet secured a true tax on the value of land in the sense that they have nowhere as yet disentangled the value of land from the value of buildings. What they have done is to take the capital value of land and improvements combined and assess to the rates on that basis. Of course, this is good in that it entails the taxation according to their value of sites, even when held up by speculator, but it also entails the taxation of buildings and improvements generally, and so strays from the straight path.

The tax is at the rate of 4 per 1000 of capital value, which at 25 years' purchase means 10 per cent. on the rental value.

Asked what effect this tax has on the activities of the land speculator, and it is answered that the effect has been for good.

It has acted in restraint of speculation in land, not so much because of the amount of the tax itself, as because it is very generally felt that the whole question is in the melting pot and that more is to come. In fact the land speculator has lost his former sense of security in the future. 320 rating bodies have adopted this tax (grund-werth steuer), and not one of them has gone back on it.

The German Land Reform League, while steadily keeping in view the ultimate goal of removing taxes from improvements and concentrating them on land value, accepts this tax as an instalment and are meanwhile working to get it made heavier on vacant sites. They say that it has already been decided to make the tax on vacant land double as heavy as on used land. The separate valuation of land and improvements is also, they affirm, only the question of a short time.

In addition to the above tax they have also in operation a tax on unearned increment (zuwaxsteuer). The City of Berlin, however, though a short time ago it approved in principle of this tax, rejected the proposal to put it into practice only last month.

Numerous important canals are at present being built in Germany, and again the land question crops up. In acquiring the necessary land the State compulsorily takes it over at agricultural value and gives compensation for improvements. It also in the same way acquires the land for a quarter of a mile on each side of the canal. When this land comes to be used for industrial purposes the State will benefit by its rise in value. The adjacent land beyond the half-mile strip will also rise in value, and it is here the unearned increment tax will come in where it has been adopted. It is expected that the object lesson will be the means of gaining many new adherents for the new tax.

From what has been said it will be seen that the German mind is quite open to accept drastic reform in the land laws, though the League has its work cut out for it in keeping legislation on the right track. They have adopted the policy of opportunism in refraining from actively opposing many things that have been done on the ground that they will lead to better things. The German League has all along clearly kept in view as an ultimate aim the Georgian ideal of abolishing all taxes on labour and the product of labour.

Meanwhile, it accepts these steps as means of weakening the landlords' citadel. In Germany they are doing by many small steps what we here in Britain hope to do at one bound, and our friends in Germany frankly admit that when we secure measures on the lines of the Scottish and English Valuation Bills we shall have got nearer the goal than they have managed to do with all their smaller measures.

W. R. L.

#### A STRIKING ILLUSTRATION.

##### Glasgow Land Values 2½ Millions per Annum.

It is computed and acknowledged by the City Assessor that the values of the land within the boundary of the City, apart from buildings or other improvements, amount to some £2,500,000 per annum.

The Select Committee of the House of Commons (1906) recommend that Land Value should be taken as the standard or basis of Rating. If the value of land is due to the people of Glasgow, and to the expenditure of their money, it ought in justice to bear the burden of taxation.

##### Some Concrete Examples.

When the Cathcart School Board wanted the use of land to erect a Public School, the price rose from £2 10s. per acre per annum to £100 per acre per annum.

The Glasgow Social Union who resolved to build houses for the working classes, had to pay for the ground they occupy at the rate of £4,440 per acre, or over £200 per acre per annum.

The Corporation paid £43,500 for 43½ acres, between the River Clyde and Rutherglen Road, as an addition to the Glasgow Green, at £1000 per acre. **£43,500 for permission to convert a swamp into a recreation ground!**

The Municipal Buildings.—Over a hundred years ago the site upon which the Glasgow Municipal Buildings stand was sold for 2s. 8d. per square yard, or some £800 in all. When the Corporation bought this same site back, some twenty years ago, they had to pay £175,000—equal to £35 16s. per square yard.

The Corporation paid £8000 for 70 square yards of ground at the foot of Buchanan Street for the purpose of widening the pavement there. This is equal to **£114 per square yard, or £551,760 an acre.** In 1777 this same piece of ground formed part of a plot that was sold for 2s. 6d. per square yard, or at the rate of £600 per acre.

To Tax Land Values would merely be taking for public purposes a value which is created by the public, and it would enable us to correspondingly relieve the burden the present ratepayers now bear.

#### Break the Power of the Land Speculator.

But the most important feature of the tax will be its effect in overthrowing land monopoly. Tax all land, vacant or partially used land included, at its economic or market value, and the owners "holding for a rise" will loosen their grip at once. They could not afford to pay taxation on the true value of their land and keep it idle, or at any inferior use. The result will be that acres and miles of building sites—as the Royal Commission declared—will at once come into the market at reasonable figures. The power of the land speculator to prevent the natural expansion of the city will be completely broken. The building trade will receive a great impetus; rents will fall, rates will be lower, better houses will be erected to meet the needs of the case, while the field for employment will be widened in every direction.

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