

only mention here. It is rapidly becoming more and more a factor in the municipal housekeeping of the nation.

THE LAND POLICY OF KIAUTSCHAU.

By DR. SCHRAMBEIER.

It must be clearly understood that the activities of a young colony like Kiautschau, where life is simple and the governmental machinery small, cannot in any way offer an example for totally different conditions at home, conditions where any change of the complicated organism would bring unending disturbance. Still it must be acknowledged that our government in its land policy in Kiautschau has fulfilled excellently well one of the most important tasks that any State or municipal body finds set for it. What is it then, that has been done in Kiautschau?

The agricultural native population was compelled to give up a small portion of its land for the building of a harbor, a factory, a new city,—for the beginning of trade and industry. All this happens constantly in any colony, in any newly won place of industry at home, in every city which feels the pulse of modern life. In an epoch like ours, moving onward so restlessly, there are constant new developments which force a break with traditional resistance, which throw off the fetters of centuries of habit and neglect. It can easily be seen that to attract commerce and industry to the inhospitable coast of Schang-tung some effort must be made, and the introduction of our customary system of taxation would hardly be favorable because it lays a heavy burden on all development of labor, industry and commerce. The natural alternative to burdening labor and industry, which should instead be assisted in every way, is to impose taxation on land value, on the income represented by growing land value which comes to the individual through no work of his own, but from the growth of the community. It seems reasonable to take this income for the use of the community and to secure it to the community for all future.

The land policy of Kiautschau is all the more important an asset for the work of the Land Reformers in that it was instituted without any help on their part. Because this policy was established uninfluenced by any pressure from without, because it was established in the avowed desire to meet the industrial needs of our Chinese colony, and was founded on experience gathered in other colonies—and because of all these reasons the policy is an important proof of the correctness, as well as the practicability of the doctrines of the Land Reformers. These doctrines are that the land should not be an object of speculation for the individual, and that the community has a right to participate directly in the increase of value in the land which is produced by the growth of the community.—Extract from an article by Dr. Schrameier in the Year Book of Land Reform, 1911.

PROVISIONS OF THE IMPERIAL LAND VALUE TAX SET FORTH IN DETAIL.

"After Mill came Henry George, who in his principal work, 'Progress and Poverty,' proclaimed the ownership of land a monopoly and expected to find a remedy for the unsatisfactory returns to labor in the taxation of ground rent."—Increment Tax Law of Germany, Elucidated by Hans Simon.

This work is a legal commentary of 175 pages in German on the national land value tax which went into effect April 1, 1911. To its readers of the REVIEW familiar with German are referred who would more fully inform themselves. Dr. Simon recognizes the far reaching economic bearing of the principle involved.

THE lords owning the coal of England collect a toll of about equal to 1 in 13 for getting out of the way of labor and capital. They never see nor touch the coal. What have they ever done for it? Some of their titles come from grants of kings centuries ago to their illegitimate sons.