

and Messrs. Alfred J. Boulton, Lawson Purdy, Frank Stephens and John S. Crosby. An interesting feature of the evening was a little speech made by Mr. Th. Popp, of Elsinore, Denmark, who came to bring the greetings of the large and rapidly growing body of Danish Single Taxers.

The following Thursday morning, the last business meeting was held, at which resolutions were drawn up, pledging the League to sympathy with the efforts to illustrate the Single Tax theory now being made in Fairhope, Ala.; also showing the sympathy of the League for the various campaigns for Municipal Ownership of natural monopolies; for the campaign for equal taxation and limited franchises now going on in New Jersey; also for the governmental investigation of the trusts and railroads now being carried on. Furthermore, the League desires to state in its resolutions that it regards the successful legislation on the matter of separating land values from improvement values, as a distinct gain in the direction of just taxation; also that, as the Single Tax can be secured only by legislation, therefore, as a woman's organization the League endorses equal political rights for men and women. The League also indorses the initiative and referendum and follows with lively sympathy the progress of the Single Tax cause in other countries. The officers elected to serve during the following year were: President, Mrs. Minnie Rogers Ryan, Brooklyn; 1st Vice-President, Mrs. Jennie L. Munroe, Washington, D. C.; 2nd Vice-President, Dr. Florence Leigh-Jones, Brooklyn; 3d Vice-President, Miss Charlotte O. Schetter, Orange, N. J.; Rec. Secretary, Mrs. Kate E. Freeman, Brooklyn; Cor. Secretary, Miss Eva J. Turner, Brooklyn; Treasurer, Dr. Mary D. Hussey, East Orange, N. J.; Auditor, Mrs. Florence A. Burleigh, Philadelphia, Pa.; Executive Committee, Mrs. Isabelle Schindler, Fairhope, Ala., and Mrs. Augusta Pomeroy, New Haven, Conn.

The success of the Convention was undisputed, and great credit is due the hostess organization, the Brooklyn Woman's Single Tax Club, for its work in perfecting the arrangements. It was decided to hold the Convention next year in Orange, New Jersey, on the three days immediately preceding the date of this year's meetings.

Peoria, Illinois, is fortunate above other cities in possessing a right, the enjoyment of which was provided for some years ago by its governing Council. That right is the free use of the assembly room in the City Hall building, where Socialists, Single Taxers and representatives of other "isms" are accustomed to meet. Peoria also has a building owned by the city which seats 5,000 and which can be had for a merely nominal sum providing no admittance fee is charged. Why should not every city

possess a similar convenience instead of being obliged to pay an excessive rent for hall hire, or to depend upon private beneficence in the few cases where such accommodations have been so provided?

News—Foreign.

ENGLAND.

JOHN PAUL GOES TO ENGLAND TO EDIT LAND VALUES—INSTRUCTIVE EXAMPLES OF LAND VALUE TAXATION FROM GERMANY.

Again I am in the happy position of being able to send good tidings of the Single Tax movement over here. In spite of the opposition of the landed interest and the prejudice of the uninitiated our cause is making headway. A leavening of the political lump is slowly but surely taking place. In the House of Commons itself there are some 300 members favorable to the taxation of land values, and of those there are at least 80 active supporters.

Mr. John Paul, the able editor of *Land Values*, is about to leave Glasgow and take up his residence in London. He will edit the paper from there, but the change really means that he will be in a position to look more closely after our interests, by keeping our Members of Parliament and politicians in closer touch with the various Leagues throughout the country. This important work is one for which Mr. Paul's tact and ability eminently fit him, and we are looking forward to the results with pleasureable anticipation. It will mean that Leagues and branches of Leagues in all directions will be able to enjoy the advantage of hearing first class speakers, and so feel themselves efficiently assisted from headquarters in the arduous, though interesting, labor of educating the public.

As showing the trend of public opinion, the *New Age*, a democratic review of Politics, Religion and Literature, in an article on municipal Government, etc., goes on to say with special reference to infant mortality that "overcrowding, stress of labor, ill-requited toil—all the result of land monopoly—are among the most efficient causes of the mischief, and there is but one effective remedy—the taxation of land values. This would cure the evil as far, at all events, as it is economic. And it would vastly help the moral reform which is necessary, too."

In another part of the same paper the following also occurs: "It is gratifying to find that the Government is making the inquiries into this subject promised early in the year by Mr. Asquith. The Colonial Secretary has asked for information from New Zealand, and presumably, Australia, also. We have no doubt the response will be highly interesting and instructive. Meanwhile information comes from another

quarter. A parliamentary paper, issued during the week, contains translations of Prussian official documents telling of the introduction and results of a scheme of assessing real estate on the basis of market value for local purposes. The report states that 'practical experience has confirmed the view that this principle of valuation, in many instances, especially in districts with rapidly increasing population and concurrently increasing ground value has had the effect of materially decreasing the burdens of those entitled to considerate treatment by enabling a heavier assessment to be placed on those capable of bearing it.' That is good; but the report goes on, 'In large towns, developing suburbs, and in industrial districts, where there is a great demand for building sites, speculating induces owners to keep suitable plots out of the market; and in such cases a high taxation of such land is calculated to counteract an unhealthy increase in price.' The contributions obtained under the new system have been, it appears, just what we should expect—viz., in some cases fifty times as great as those under the old. In one case land not built upon paid only 3 per cent. of the local taxes on real estate. Under the new system it paid 36½ per cent. and this led to a diminution of the proportion assessed on buildings from 97 per cent. to 63½ per cent. * * * The basis of the assessment as we have pointed out is the market value of the real estate * * * and every owner of real estate is called upon, under penalty, to give the necessary information in writing, though the assessment authority need not be bound by it."

Surely in the face of such evidence as this the landless multitudes of these Islands have only to mark, learn and inwardly digest the facts of the case to see clearly their grand opportunity of breaking through once and forever that thralldom under which they have remained so long enslaved.

FRED. SKIRROW.

Keighley, Eng.

GERMANY.

GREAT PROGRESS IN THE EMPIRE—SINGLE TAXERS PROCEEDING DIFFERENTLY BUT QUITE AS EFFECTIVELY AS IN OTHER COUNTRIES—LEGISLATIVE ADVANCES IN OUR DIRECTION IN MANY MUNICIPALITIES.

To fully understand the development the principle of taxing land values has taken in Germany, it is necessary to get acquainted with some of the leading features of our national life.

It will surprise a great many to learn, that the system of home rule is scarcely anywhere more developed than in Germany, and that our towns, boroughs and villages enjoy a degree of self government which

will be difficult to match in any other country.

Each of the 26 federal states has its own parliament, each province its own diet, each county its council, and each municipality, down to every small village, its representative body with full powers to levy taxes within certain limits, and these are so liberal that in Prussia, each municipality has the right of taxing land values.

As in ancient times all land in Germany was considered common property, we have many towns and villages which through centuries have stuck to it with great stubbornness, and which now enjoy the benefit thereof by being free from any other taxation. There are some places, like Freudenstadt in Wurttemberg, Gernsheim in Hessa, Hagenau in Elsas, where people not only pay no taxes, but get something into the bargain.

Besides most of our states own large areas of wood lands and agricultural estates. From these Prussia alone derives an income of about 20 millions of dollars, and as almost all railroads are state owned property, leaving a yearly revenue of about 150 millions, Prussia can boast of being one of the very few states which have no public debt in the general meaning of the word; i. e., a debt without assets. The revenue from state owned property far exceeds the interest on the public debt.

Considering this, and further that the majority of our municipalities control the traction service, gas, water and electric power supply, in fact everything that bears the character of a monopoly, it is evident that the Single Tax movement in Germany has to follow different lines than in the United States and England.

In the United States you still have the huge struggle before you of solving the question of the railroad and other traction monopolies; we have passed that stage long ago; in England they have to fight for the power of the municipalities to tax land values; we already have that power. Therefore our main object is to teach people to make use of it.

Now as freehold property is the predominant feature in German land tenure, and as the country is divided into innumerable small holdings, it is evident that our proposal to shift taxation from labor to ground rent would meet insurmountable opposition if we should advocate any radical measures. Our mode of procedure therefore has been to introduce the thin end of the wedge and try to convince people of the folly of the principles hitherto followed and to induce them to give the system of taxing land values a fair trial.

So far more than 380 communities have started to do so, beginning slowly with 3 to 4 per cent. upon the capital value of the land. and so it happens that voters are almost unanimous that a juster basis of taxation has been found than heretofore. We