

cent. it increases up to 25 per cent. of the profits gained by the seller if such profit amounts to between 55 and 60 per cent. If the land does not change hands a revaluation is held just the same, and the tax is imposed upon any increase which has taken place. Improved land is taxed less heavily than unimproved land. This tax has spread very rapidly to other cities and is yielding a very substantial return.

In the spring of this year the German Parliament, recognizing the obvious justice of this measure, adopted a bill unifying the unearned increment tax of the cities and appropriating a portion of its yield to imperial and State purposes. The local ordinances of the various cities are repealed by this act. Under this bill the revenue of the Imperial Government is estimated at \$6,000,000 per annum, which is approximately one-half of the total yield. Ten per cent. goes to the several States of the empire, and 40 per cent. is retained by the cities. Municipalities are authorized to increase the rate of federal taxation and retain the excess return in their local treasuries. Under this new imperial bill, ten per cent. of the land speculators' profits are taken if the increase in value amounts to ten per cent. of the value of the property. From this it rises to a rate of 30 per cent. of the profits where the increase in value amounts to 40 per cent. or more.

Municipal authorities assert that the unearned increment tax has a tendency to discourage land speculation. The burden of the tax leads to the sale and development of property and the lower rate on improved property discourages speculation still more. In addition to this, it yields a very substantial revenue; the City of Hamburg collecting \$800,000 from this source last year.—FREDERICK C. HOWE, Address at City Planning Conference of 1911.

THE *West Coast Magazine*, Los Angeles magazine, has a number of Single Taxers contributors to its issue for March, among whom are Jackson H. Ralston, J. W. Bengough and the able and indefatigable

Edmund Norton. The latter treats of the Single Tax in his usual clear and illuminating style.

#### DEATH OF FATHER BURTSSELL.

The death of Monsignor Richard Lalor Burtzell early in February deprives the church and the world of a devoted priest. Scarcely a month before his death he was created a prelate by Cardinal Farley whom he had accompanied to Rome.

It is nearly a generation ago that his generous espousal of the cause of Dr. McGlynn, who was excommunicated at the instance of Archbishop Corrigan, resulted in Dr. Burtzell's suspension and transfer to St. Mary Church at Roundout. There he filled his priestly functions, living to see his beloved brother in the cloth vindicated by reinstatement and dying in full possession of his churchly honors and with the love of countless men and women, a growing number, who had embraced the doctrines of Henry George, for which both had suffered.

Dr. Burtzell was one of the foremost canonical authorities of the church. If there is any Catholic reader of the REVIEW who is in ignorance of the fact, let us reiterate what we have often stated in these pages that this authority on the faith and doctrine of the Church whose motto is *Semper idem*, contended (a contention ratified by Dr. McGlynn's unconditional reinstatement) that the teachings of Henry George are in no place condemned, and that a Catholic is free to espouse them.

The funeral services were held at St. Patrick's Cathedral, and a solemn high mass at Kingston. The eulogy was delivered by Rev. Daniel Burke.

Howard M. Holmes is one of the indefatigable letter writers whose communications to the press of Cleveland keep the Single Tax before the readers of that city.

There have been many cordial meetings between W. E. Macklin and Sun Yat Sen, and others prominent in the new government of China. It is to these meetings