

are spending \$150 on advertising alone, and are carefully keeping the name of the Association out of the affair, for there are a great number of "good" people in this city that would stay away if they ever got "wise" to the fact that we are doing it. It takes an audience of 2,000 to cover our expenses, and we want four or five thousand to really make money on it.

WALTER H. ROEBUCK, Sec'y.

GERMANY.

The most important recent item of news from Germany is the change in its tax methods adopted by the city of Frankfurt-on-Main. For several weeks the debate on the new system has been going on, and was finally brought to a close on the 19th of February with an acceptance of the new bill by a vote of 29 to 20.

The main novelty of the bill is the taxing by the city of the increase in value shown in every sale of land. At present the new tax is still very low, the figures being about a 4 per cent. tax on an increase of from 30 to 35 per cent; then a raise of 1 per cent. for every 5 per cent. value increase, with a maximum of 20 per cent. tax on a value increase of 115 per cent. and over.

Strange to say, this small but important beginning, this entering of the wedge of Single Tax theories into the body politic of a rich and flourishing community, passed almost unnoticed, while heated debates were aroused by some other items of the bill, touching the taxation of rents, etc. Everyone concerned seemed to think it quite right that the city should in this manner claim a portion of the wealth won for the individual by its, the city's development and growth. The strong communal life in German cities puts the interest of the community before that of the individual as a matter of course in all municipal dealings, and this manner of thinking made the new tax seem quite right and proper, while probably few of the City Fathers realized that it was the beginning of a new idea in land ownership, of a new system of political economy. The father of the new idea, the very able and modern-minded Head Mayor of Frankfurt, Dr. Adickes, said little about this side of his plan; in fact he scarcely acknowledged his own share in it, but made it seem rather a natural growth from the suggestion of the City Council.

The new law requires a formal acknowledgment still from the Prussian Government, a necessity Frankfurt has fought against for some time with the argument that tax raising for local purposes is a purely local matter, and that it and every city has the right to make its own laws on this subject. This matter came up again during the recent debate and it was decided to present a bill to the Government for the needed reform.

Frankfurt-on-Main is one of the richest and most enterprising cities of Germany; has been of importance in political history, and still is of importance in the history of high finance. Although numbering little more than one-fourth the present population of Berlin, there is relatively more wealth in Frankfurt than in the imperial capital, and it has always been independent of the latter city in its dealings with the business and financial centres of other countries. It has been a free city; has never been hampered by the presence of a Court; its garrison is merely nominal, and it is now one of the showiest, handsomest cities in Europe with the social and business life of a rich financial centre.

If in this home of some of the great money kings of international fame as much municipal freedom and advance in modern thought can be shown as has been shown in Frankfurt, particularly under the administration of Dr. Adickes, it is an excellent example for our similarly situated American cities to follow. The presence of the great ones of the money world need not be any greater bar to the healthy modern development of municipal life than is the presence of a monarch, for municipal affairs can and should be kept free from either sort of influence. Frankfurt is the first community of any size in Germany to introduce this tax on increase of land values, but the little village of Oetzsch, near Leipzig, has had a similar arrangement for some time, by which a very slight tax was taken, in a way to prevent outsiders speculating in the land of the community. The East Asiatic Colony of Kiantchou, with its 33½ per cent. tax on the increase, still remains in the lead, of course, although the importance of Frankfurt gives its action corresponding weight.

GRACE ISABEL COLBRON.

The British Columbia Legislature has raised the Real Estate Tax from three-fifths of one per cent. to one per cent. and on wild land from two and a half to five per cent. This assessment is made on the value of both Real Estate and Wild Land.

In our news department our earnest Single Tax worker, G. J. Foyer, waxes impatient at what he styles "the beating around the bush looking for a new diversion." But Single Taxers are not yet agreed as to the importance of one line of agitation over another. Until they do so agree we must recognize that every plan of agitation is good, and that those who persist faithfully in the plan they conceive the most effective, are doing the very best they can—are doing in fact the only thing they ought to do. Time may indeed reveal a uniformity of plan upon which all may unite, but even this is doubtful; and whether it is desirable is more doubtful still.