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# Land Reform in Kiaochoh, China:

## *From 1898 to 1914 the Menace of Disastrous Land Speculation was Averted by Taxation*

By MICHAEL SILAGI\*

Translated by SUSAN N. FAULKNER

ABSTRACT. Mistaken land policies in overseas possessions of the *German Empire* resulted in disastrous *land speculation*. The small *German Land Reform League* vainly petitioned the Chancellor for a rational *colonial land policy*. Von Wissman, East African Governor, stopped the selling of crown lands, ordering their leasing. The speculators and the press denounced him. But the League supported him and the *Colonial Office* distributed its periodical to leading officials. The articles reached the *Navy Department* and high officers were won to the cause of *land reform*. When *Admiral von Diederichs* occupied *Kiaochoh* in 1898, he was determined, as was his superior, *Admiral von Tirpitz*, to prevent land speculation. The *Kiaochoh Land and Tax Statute*, in force from 1898 to 1914, achieved their goal. Inspired by *Henry George*, it was written by *Wilhelm Schrameier*, a young colonial officer who became Imperial Commissioner.

### I

#### Equality of Opportunity

WHEN POLITICIANS of the Third World discuss underdevelopment, blame is usually laid on external factors; hence, a 'New International Economic Order' has recently been propagandized as the precondition of economic progress and of a more equitable distribution of wealth, worldwide as well as within the single countries. Only a few nations, among them the Chinese of Taiwan (Formosa), have tried to narrow the gap between rich and poor by internal reforms. The reforms introduced by the Republic of China government of Taipei have led to a marked improvement of living conditions for the majority of Taiwan peasants and industrial workers.

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It has been noted that the land reform carried through under the slogan of *equalization of opportunities* by the Taipei authorities "reflected concepts very similar to the thought of Henry George."<sup>1</sup> This is very true, and the similarity is by no means accidental. Ideas of the American social philosopher have deeply influenced modern China; the chief mediator of those ideas was the very father of the 1911-12 revolution, Sun Yat-sen.

Chen Cheng, then governor of the island, rightly emphasized in 1961 that anyone studying Taiwanese land reform must start with the teachings of Sun.<sup>2</sup> Indeed, as early as 1905, Sun proclaimed the equalization of land rights as one of the four main planks of his revolutionary platform.<sup>3</sup> This is, of course, common knowledge, but it is little known that among the Western doctrines from which Sun derived his land program, the teachings of Henry George had the strongest impact during the Chinese leader's formative period. The theory of Sun's land reform was developed along the lines drawn by Henry George and, to a lesser extent, by John Stuart Mill; and it was the administration of Kiaochoh that "showed him how that theory could be put into practice."<sup>4</sup>

## II

### **Land Reform in Kiaochoh**

THE CASE of Kiaochoh is remarkable and unique. Land Value Taxation legislation has been passed in several parts of the world on the municipal and provincial level. The German protectorate (*Schutzgebiet*) of Kiaochoh was the only State-like territory to introduce a Single Tax on land in response to George's campaign.

Kiaochoh was formally a leasehold territory of the German Empire held under the jurisdiction of the German Navy Department. The 400 square mile territory on the north-eastern coast of China was occupied for Germany on November 14, 1897, by Admiral Otto von Diederichs. The conquest of Kiaochoh was presented to the world public as retaliation for the murder of two German missionaries. But at the same time it was no secret that the area had been seized in order to gain a foothold for the German Empire in the Far East, as the other great powers had done before.

The combined effects of several circumstances resulted in the institution of a land-reform-styled economic order for Kiaochoh. The British historian W. O. Henderson, in his *Studies in German Colonial History*, scores the heads of the Colonial Office in Berlin (responsible for the overseas possessions of the Reich with the exception of Kiaochoh) for having committed two serious errors: firstly, the frequent use of officials unsuited to their tasks in the administration of a territory, and secondly, an entirely mistaken land policy.<sup>5</sup>

The splitting up of the area among the real estate companies quickly led to wild land speculation in the colonies. Two petitions by the then so-called *Bund für Bodenbesitzreform*, the German Land Reform League, to the Chancellor of the Reich for a change in the colonial land policy<sup>6</sup> (in 1894 and 1895) were completely ignored.

But in the colonial administration itself many were taken aback at the aggressiveness of the land speculators. Governor Hermann von Wissmann—whom Henderson counts among those producing the “brighter side of German colonial administration”<sup>7</sup>—tried to put an end to land speculation in German East Africa by certain land reform measures. He ordered that the crown lands no longer be made available for interested buyers, but only for leasing.<sup>8</sup> With this decree he drew upon himself the wrath of the groups with special interest in real estate; and in the press, too, the debate raged about the pros and cons, the prestigious *Vossische Zeitung* siding with the governor.<sup>9</sup>

At this time, the small German Land Reform League, led by Heinrich Freese,<sup>10</sup> in which the young Adolf Damaschke was already active, intervened in the controversy and published in its organ, *Frei Land*, two articles in which Wissmann was ardently supported. The author of one article was Freese, the second was written by Damaschke.<sup>11</sup> *Frei Land* was a periodical with an extremely limited circulation. It was completely ignored by anyone outside the tight circle of the organized land reformers. But, evidently, support even from this corner was welcome to the distressed von Wissmann. Anyway, the Colonial Office ordered several copies of that particular edition of *Frei Land* for distribution among the leading political circles in Berlin.<sup>12</sup>

Thus the articles reached the Navy Department. There the arguments contained in these essays were taken up by a number of naval officers, foremost among them the officer who was later to become Grand Admiral—Alfred von Tirpitz, then Secretary of the Navy. He was not a mere seaman, but a leader who entertained advanced socio-political notions, and he was closer in spirit to the liberal bourgeoisie at times than to the old conservatives.<sup>13</sup> He also showed some sympathy for the basic conceptions of the land reformers, as will be shown shortly. As a matter of fact, subsequently, the Navy Department became a sort of stronghold of land reform ideas.

The salon of Mrs. Hildebrand, wife of Captain Walter Hildebrand, became the meeting-place for navy personnel interested in land reform. Adolf Damaschke was invited there to give speeches, and he was able to win over a number of high naval officers to the cause of land reform. As a result, Admirals Iwan Oldekop and Max Plüddemann, as well as Otto von Diederichs, who conquered Kiaochow, became members of the *Bund deutscher Bodenreformer* (as the League was called after 1898).<sup>14</sup>

Kiaochow was leased in 1898 for a period of 99 years from China.<sup>15</sup> Von Tirpitz had succeeded in preventing the territory from being placed under the jurisdiction of the Colonial Office, and it remained under the auspices of the Navy Department.<sup>16</sup> The Secretary of the Navy was determined to prohibit the land speculation that was so usual in other colonies.<sup>17</sup> "Accordingly, Admiral von Tirpitz formulated his intentions that even individuals of modest means should be able to purchase land to settle on."<sup>18</sup> Admiral von Diederichs shared these views: "It was our firm conviction from the outset that land speculation with all its consequences, as we experienced them in other East-African coastal areas, had to be made impossible," he stated to Adolf Damaschke in 1902.<sup>19</sup>

### III

#### **The Role of Wilhelm Schrameier**

WITH THIS INTENTION in mind, von Diederichs, on the very day Kiaochow was occupied by his forces, issued a decree which made every transfer of landed property subject to prior consent of the German Governor. Wilhelm Schrameier, Imperial Commissioner and responsible for land policy, reports about that decree in his book *Aus Kiautschous Verwaltung*, and von Tirpitz, in a marginal comment in the copy Schrameier had dedicated to him personally, added that it had been "ordered by telegraph from Berlin."<sup>20</sup>

The realization of von Diederichs' ideas was in the main the work of Dr. Wilhelm Schrameier. Ludwig Wilhelm Schrameier (1859–1926) had entered the foreign service of the Reich upon graduation and functioned as a Chinese language expert in various consulates throughout China. When Kiaochow was occupied, he was interpreter for Admiral Diederichs. The Admiral, in his statement to Adolf Damaschke mentioned before, also talked about Schrameier: "When I think back to those great days in Kiaochow, it becomes clear to me that a young colonial officer, an interpreter, Dr. Schrameier, whom we had on board, contributed substantially to the land reform through the Kiaochow Land Statute. For this purpose [i.e. for the implementation of that Statute] Schrameier's proposals appeared to us to be the best."<sup>21</sup> Subsequently, Schrameier became Imperial Commissioner and was entrusted with the administration of land affairs in the territory. For his services he received the honorary title of Privy Councillor of the Admiralty. In 1910, bad health forced him to retire prematurely, but he remained active in the Union of German Land Reformers.

In early 1924, he returned to China on an invitation of Sun Yat-sen to become consultant for questions regarding land reform and reform of land taxes. He

was sent to Canton, where Sun Fo, the son of the leader of the Chinese revolution, was then mayor. Sun Fo had numerous conversations with Schrameier regarding the land problem before he was sent to Mukden as Sun Yat-sen's Special Emissary.<sup>22</sup>

When Schrameier was killed in a traffic accident in 1926 in Canton, Sun Fo had a monument erected to him in the municipal cemetery, and he himself formulated the inscription.<sup>23</sup> The text of the inscription was communicated to the editors of the German land reform periodical, *Bodenreform*, by the press section of the Foreign Office in Berlin. Its beginning reads as follows:

Dr. Ludwig Wilhelm Schrameier was born in Essen on October 2, 1859, and studied theology and oriental languages. These studies led him into the Foreign Office as a career interpreter for Chinese in 1885. In November of the same year, he came to China with German minister Brandt. On December 23, 1889, he was appointed interpreter at the Consulate in Canton which he also headed subsequently several times. In 1897, Schrameier, then principal interpreter at the Consulate General in Shanghai, was attached to the German Admiral von Diederichs as consultant, and in 1898 he was transferred to the administration of the leased territory of Tsingtao as Commissioner for Chinese affairs. In this position, Schrameier gained decisive influence on the development and organization of the port and of the city which was founded by the German administration in the Bay of Kiaochow. His main objective was the model land order he elaborated and in which for the first time the ideas of Henry George on land reform were realized.<sup>24</sup>

For Schrameier, the paramount problem in administering the new German territory appeared to be the following:

To attract German capital and labor to barren lands fighting powerful foreign competitors. The chances for successful colonization primarily depend on cheap urban and rural lands. Now, all achievements by the municipal and imperial governments tend to increase real estate values; and as soon as land is utilized, individual greed raises its value in a way to depress living conditions and to decrease competitive capacity.

Hence, the most important goal of all colonization is to protect the soil, as indispensable for human endeavours as air and sun, from being abused or withheld selfishly, and at the same time not to impede individual enterprise.<sup>25</sup>

According to Schrameier, the prevailing tax system which encumbered industry and trade was incompatible with that goal. Instead, "as a natural consequence, not labor, which ought to be encouraged by every possible means, but rent, which constitutes unearned income, must be used for the needs of the community."<sup>26</sup>

#### IV

#### **The Kiaochow Land and Tax Statute**

IN 1898, SCHRAMIEIER PRESENTED to the Governor of Kiaochow a "Memorandum Concerning Land and Tax Matters," which was the basis of the Kiaochow Land and Tax Statute,<sup>27</sup> published in late 1898.

The core of this statute was a land tax assessed at 6 per cent per annum of the land value to be re-ascertained at regular intervals, deducting, of course, the value of all improvements made by the owner (Article 8). In Schrameier's words, this was a

tax on the value of the naked land equalling the potential rent that could be realized in each case, since the sales value represents the capitalized amount of the possible rent.<sup>28</sup>

In its primitive form, this land tax satisfies the conditions set down as the general principles for tax imposition; it is by far lower than the tax on the actual rent in our neighbouring towns; it requires no large apparatus to be collected, since it can be ascertained and imposed without difficulty through the Land Register. Its distribution is just: revenues from this tax will increase at the same rate as the development of the territory.<sup>29</sup>

The Land Statute also provided for an increment tax to be levied in case of transfer of property or at least every 25 years, if a parcel of land had not been sold within that period. This tax amounted to one-third of the increase in value of the "naked" land (Articles 6 and 7).<sup>30</sup> Taxing the increment was not considered to be a fiscal measure, but was intended to prohibit land speculation harmful to the community. According to Schrameier, the goal of that increment tax would be reached completely when the tax no longer needed to be imposed.<sup>31</sup>

It is true that after some time the Kiaochow administration abandoned its policy of complete freedom from customs duties, but except for a few minor levies and duties, including a dog licence, there was only a tax on land.<sup>32</sup> It remained "the only significant tax aimed at the Europeans."<sup>33</sup> Thus, by and large, the Georgist program of a Single Tax on land values had become a reality in Kiaochow.

The comments of Schrameier quoted earlier could have been taken straight out of Henry George's works. As a matter of fact, the American physician and missionary, W. E. Macklin, head of a hospital in Nanking who translated George's chief works into Chinese, reported in 1917: "Some years ago, Mr. Karl Schmidt boarded with me and I got him to read *Progress and Poverty*. He was a friend of Dr. Schrameier [ . . . ] and got him to adopt it to prevent speculators from destroying the colony."<sup>34</sup> (Karl Schmidt became known as an enthusiastic supporter of Georgism; he wrote several works on land reform topics, such as in 1892 the pamphlet *Der kleine George/Des grossen Amerikaners Meisterwerk "Fortschritt und Armuth" gemeinfasslich bearbeitet*.<sup>35</sup>

Therefore, it was not surprising that circles familiar with land reform and Henry George considered the Kiaochow Land Statute as applied Georgism. Poultney Bigelow, for example, U.S. delegate at the 7th International Congress of Geographers in Berlin, in a speech delivered to the scientists from many parts of the world on October 3, 1899, had the following remarks on Kiaochow:

“Here, for the first time the principles of Henry George, *i.e.* of land reform, have been put into practice.”<sup>36</sup> Similarly, Chr. von Bornhaupt told the First Colonial Congress in Berlin on October 10, 1902: “In Kiaochow a land order is actually in force complying essentially with the theories of Henry George as developed in his *Progress and Poverty*.”<sup>37</sup>

## V

**Schrameier and George**

WILHELM SCHRAMEIER HIMSELF always showed esteem for Henry George, even speaking of him with highest praise. But, at the same time, he claimed the Kiaochow Land Statute, the legislation conceived in concrete articles and put into force by the German administration, to be his, Schrameier's, own achievement worked out independently. Nonetheless, his position in this respect changed in a rather odd manner over the course of the years.

In 1903, Schrameier published a pamphlet titled *Wie die Landordnung von Kiautschou entstand?* (“How the Kiaochow Land Statute came into being”). There the author stated that, at the time of the occupation of Kiaochow (1898), he had “already heard of Henry George”; but George's doctrine was not yet as familiar to him as to have had any immediate influence upon the elaboration of the Kiaochow Land Statute.

Although the thesis was known to me, [he goes on] that the increase of land values, as far as it is created by the labor of the community, *i.e.* the increment rent, remains the natural property of all, this doctrine did not, as a matter of fact, offer any support for the practical realization of the project in the new German protectorate. The Land Statute of Kiaochow though considered as the first application of Henry George's teachings, was not influenced by him directly.<sup>38</sup>

Thus, Schrameier claims sole authorship for the piece of legislation known as the Kiaochow Land Statute and he does so probably with justice. But while he denies twice that he had been influenced directly by Georgism, he actually admits to have been familiar in 1898 with its basic principles.

In effect then, Schrameier confirmed in 1903 that George's teachings had been familiar to him in 1898, but at the same time he insisted that he had worked out the Kiaochow Land Statute by himself. In 1911, however, he published an essay on “Landpolitik in Kiautschougebiet” in the German Land Reform Yearbook. (He republished it later as a chapter of his book *Aus Kiautschous Verwaltung*.) Here, we look in vain for any indication that he had already heard of Henry George at the time he formulated the Statute. On the contrary, some rather wordy and tortuous remarks are made to prove his pretended independence from the American social philosopher.

But still, in 1911, Schrameier only denies any *direct* influence, and he stresses



that the formulation of the Statute had been determined by the practical necessities facing the administration of the territory. The following sentences of the long text seem to be the crucial ones:

It is really a strange coincidence that shortly after the restless champion of a sensible land policy [Henry George] had closed his eyes in America, the new German possession on the Chinese coast should witness the experiment to solve, for the first time, generously those questions to which he had devoted a life's work. [. . .] There was no direct connection between the teachings of the land reformers, particularly of Henry George, and the Kiaochow Land Statute. Often as this Land Statute has been considered afterwards as the first practical application of the teachings of this reformer, it must be stressed emphatically, that it was not influenced by him directly. [. . .] To Henry George and his followers goes the credit for having drawn attention to the just demand and having worked towards its realization; but for its practical elaboration they did not develop any guidance of general value, this having to be adjusted, of course, to the special circumstances of every individual case.<sup>39</sup>

The real turning point concerning questions of authorship came in 1912: In Schrameier's pamphlet *Die deutsche Bodenreformbewegung*, one finds the truly astounding sentence: "It should be pointed out that the only really consequent application of 'Single Tax' can be found in Germany, namely in Kiaochow; it is a complete execution of Henry George's principles, but without knowledge of Henry George and his doctrine."<sup>40</sup>

While in 1903, Schrameier had, *en passant*, admitted to have heard of Henry George and to have known at least the fundamental ideas of his doctrine, this had been repressed, as a psychoanalyst would say, by 1912. Withal, even in this brochure, Schrameier called Henry George the "father of land reform."<sup>41</sup> He spoke of George's "superior genius,"<sup>42</sup> and even emphasized George's principles when talking about Kiaochow.<sup>43</sup> But just here we find the Land Statute appraised as an event "alien to the German Land Reform League and completely independent from it."<sup>44</sup>

In later secondary writings, we find rather far-reaching conclusions drawn from this rather ambiguous presentation. Adolf Damaschke speaks of the "truth which he [Schrameier] had found independently."<sup>45</sup> George R. Geiger writes: "The Kiaochow land value tax seems to have had little connection with any economic theory, much less with the work of Henry George,"<sup>46</sup> and Joseph Danziger, in the 1917 *Single Tax Yearbook*, gives his fantasy free rein. Danziger compares Schrameier's discovery of the solution of the land question with George's description of his "illumination," to be found in *The Life of Henry George*<sup>47</sup>: "Then [1897/98] it was that the Great Idea burst in upon Dr. Schrameier just as Henry George tells of its suddenly being revealed to him."<sup>48</sup> Danziger presents the reader this version despite the fact that the Navy Department had already discussed land reform ideas and Schrameier himself had admitted to having heard of Henry George previously.

Not only concerning the question of prior knowledge of Georgism, Schrameier, in his efforts to distance himself from Henry George, involved himself in strange contradictions. In his previously mentioned essay on the land policy in Kiaochow (1911), he defines the 6 per cent land value tax levied in Kiaochow as a tax amounting to the land rent obtainable in each case,<sup>49</sup> in other words, the exact equivalent of the Georgist Single Tax. One year later, in the introduction to his book *Die deutsche Bodenreformbewegung*, he strictly denies that it amounted to a land value tax.<sup>50</sup> But Schrameier trips over his own arguments when he concludes this book with the statement already quoted above: "It should be pointed out that the only really consequent application of 'Single Tax' can be found in Germany, namely in Kiaochow; it is an exact realization of Henry George's principles."<sup>51</sup>

The question of who depended on whom, who influenced whom, apparently had become an obsession for Schrameier after his retirement. Again and again he referred to this matter, writing sentences as tortured as the following:

If Henry George epitomized his doctrine to mean essentially prevention of mass exploitation through socializing land by means of taxation, then in a young colony as Kiaochow, any thoughtful person would necessarily have to cope with the problem of eliminating from the outset the many ills caused by private land speculation that was complained of in the Chinese neighborhood, in order to make a peaceful development possible.<sup>52</sup>

This sentence with all its awkward conditional clauses, if it has any meaning at all, can only be interpreted to mean that Henry George's doctrine gave the first impetus to finding a solution of the urgent problems in Kiaochow.

In 1915, Schrameier published a book and an article on Kiaochow.<sup>53</sup> Now, no mention whatsoever is made of Henry George. Maybe it seemed improper to Schrameier to refer to an American social philosopher after the outbreak of the World War. After all, even English names of movie houses and cafés were "Germanized" now, and a campaign was started against everything foreign.

For Sun Fo, who knew Schrameier's views from many discussions about land questions, Schrameier put into practice the ideas of Henry George.<sup>54</sup> Never did Sun hear any critical comment about George from his German consultant. Whether Schrameier considered himself a Georgist he does not know; but, according to Sun Fo, the German expert founded his land reform efforts on Henry George's theories.<sup>55</sup>

## VI

### **The Reichstag Adopts the Statute**

THE LAND STATUTE formulated by Wilhelm Schrameier remained in force, without substantial changes, during the whole period of the German occu-

pation. It turned out to be extraordinarily successful,<sup>56</sup> and it helped the German land reform movement at home in what seemed then a decisive breakthrough. In its session of May 13, 1914, the Reichstag passed a resolution calling for a similar statute for Cameroon, the West African *Schutzgebiet* of the Reich. The German Parliament resolved that "the authorities administer and assess the expropriated lands according to the Kiaochow Land Statute."<sup>57</sup>

Only a few months later, the outbreak of World War I put an end to the German rule over Kiaochow, and, at the same time, to the Georgist Land Order and the colonial hopes cherished by German land reformers after their initial successes.

### Notes

1. A. M. Woodruff, "Five lessons for land reformers," *Land & Liberty*, 1980, pp. 42 ff.
2. Chen Cheng, *Land Reform in Taiwan* (Taipe: 1961), p. 10.
3. H. Schiffrin, "Sun Yat-sen's Early Land Policy," *Journal of Asian Studies* 16 (1956/57), pp. 549 ff.
4. *Ibid.*, p. 561.
5. W. O. Henderson, *Studies in German Colonial History* (London: 1962), p. 7.
6. The text of those two petitions can be found in Heinrich Freese, *Die Bodenreform* (Berlin: 1918), pp. 390 ff.
7. Henderson, *op. cit.*, p. 118.
8. Paul Lautwein, *Wissmann* (Lübeck: 1933), p. 37.
9. Freese, *op. cit.*, pp. 287 fn.
10. For Freese and the German land reform movement, see M. Silagi, *Henry George und Europa* (Munich: 1973), pp. 78 ff.
11. The two articles were Freese, "Kolonialspekulanten," and Damaschke, "Bewährte Grundsätze—ein Wort an unsere Kolonialverwaltung," *Frei Land*, 1896, No. 13/14; cf. Freese, *op. cit.* pp. 387 fn.
12. *Ibid.*, p. 288.
13. Alfred von Tirpitz, *Erinnerungen*, 5th ed. (Berlin, 1927), p. 2.
14. Adolf Damaschke, *Zeitenwende* (Leipzig: 1925), pp. 236 ff.
15. Cf. Wilhelm Schrameier, *Kiautschou: seine Entwicklung und Bedeutung*, (Berlin, 1915), pp. 21 ff.
16. Von Tirpitz, *op. cit.*, p. 66.
17. *Ibid.*
18. Schrameier, *Aus Kiautschous Verwaltung* (Jena: 1914), p. 70; chapter 1 of this book was first published under the title "Die Landpolitik im Kiautschougebiete" in the *Jahrbuch der Bodenreform*, 7 (1911), p. 1 ff.
19. Damaschke, *Zeitenwende*, pp. 239.
20. Tirpitz' own dedicated copy with marginal notes by the Admiral is to be found in the Bavarian State Library, signature H.As. 4501 a.
21. Damaschke, *Zeitenwende*, pp. 238 ff.
22. Letter to the author by Dr. Sun Fo of August 28, 1972.
23. "Kuo Min Tang und Bodenreform," *Jahrbuch der Bodenreform*, 23 (1927), pp. 166 ff.

24. Complete text in *Bodenreform*, 1927, No. 7, col. 51.
25. Schrameier, *Aus Kiautschous Verwaltung*, p. 70.
26. *Ibid.*, p. 72.
27. For a complete text of the "Landordnung" and the "Verordnung betreffend die Erhebung von Steuern und Abgaben in dem deutschen Kiautschougebiete" cf. "Die Landfrage in den Kolonien," *Jahrbuch der Bodenreform*, 1 (1905), pp. 66 ff.
28. Schrameier, *Aus Kiautschous Verwaltung*, p. 55.
29. *Ibid.*, p. 77.
30. According to George R. Geiger, *The Philosophy of Henry George*, New York, 1933, p. 452, that tax "was a tax on the total increment [ . . . ] of the sale and not levied on the land value itself, and therefore a 6 per cent exemption was deducted from the gross increment as an allowance for the improved value." But Geiger does not render correctly the pertinent article 6, which stated that in case of resale the buyer of a piece of land was to pay .33¼ per cent of the net gain to the Government. For calculation of the net gain, the value of improvements undertaken by the owner (adding 6 per cent interest) had to be deducted from the price realized at the resale.
31. Schrameier, *Aus Kiautschous Verwaltung*, p. 110.
32. *Ibid. Kiautschou: seine Entwicklung und Bedeutung*, pp. 82 ff.
33. Speech by von Tirpitz in the German Parliament on January 31, 1899 concerning the Kiaochow budget (*Stenographische Berichte über die Verhandlungen des Reichstags. X. Legislaturperiode. I. Session 1899/1900* Vol. I) (Berlin: 1899), p. 550.
34. W. E. Macklin, "China," *The Single Tax Year Book*, (New York: 1917), p. 188 ff.; cf. *id.*, "China," *Single Tax Review* I, 3, New York 1902, p. 47.
35. Karl Schmidt, *Der kleine George* (Dresden: 1892).
36. Schrameier, *Aus Kiautschous Verwaltung*, p. 64.
37. *Ibid.*, p. 65.
38. Wilhelm Schrameier, *Wie die Landordnung von Kiautschou entstand?*, Berlin 1903, p. 16.
39. *Id.*, *Aus Kiautschous Verwaltung*, pp. 64 ff.; see note 18 above.
40. *Id.*, *Die deutsche Bodenreformbewegung* (Jena: 1912), pp. 63 ff.
41. *Ibid.*, p. 4.
42. *Ibid.*, p. 15.
43. *Ibid.*, p. 19.
44. *Ibid.*
45. Damaschke, *Die Bodenreform*, 19th ed. (Jena: 1922), p. 389.
46. Geiger, *op. cit.*, p. 542.
47. Henry George Jr., *The Life of Henry George* (New York: 1900), p. 210.
48. Joseph Danziger, "Germany," *Single Tax Year Book*, 1917, pp. 145 ff.
49. Schrameier, *Aus Kiautschous Verwaltung*, p. 55.
50. *Id.*, *Die deutsche Bodenreformbewegung*, p. 21.
51. *Ibid.*, pp. 63 fn.
52. *Ibid.*, p. 19.
53. *Kiautschou: seine Entwicklung und Bedeutung* and "Kiautschou," in *Süddeutsche Monatshefte*, Vol. 12, No. 11 (August 1915), pp. 762 ff.
54. According to the epitaph quoted in note 24, above.
55. Sun Fo in a letter to the author: "He was basing his land reform operations on the theories of Henry George." (August 28, 1972).
56. Schrameier, *Aus Kiautschous Verwaltung*, pp. 142 ff.
57. Damaschke, *Zeitenwende*, p. 244.