

SWITZERLAND*

CANTON APPENZELL - The Constitution of the Canton Appenzell provides for a single tax on land and improvements. It contains this clause: "The expenditure of the State is to be met by a land tax."

The present rate (1908) of the tax is one-half per cent of the capital value of the land, yielding between francs 250,000 and 270,000 (£10,000 to £10,800) of which 70 per cent is allotted to governmental expenditure, and 30 per cent to the maintenance of the poor. Provision is made that mortgagors may deduct $\frac{1}{2}$ per cent of any interest due by them on mortgage debts, notwithstanding any provision to the contrary. No positive information is available as to the working of this provision, but on general ground it would appear to be easily evaded. In 1879 and in 1886 proposals to "modernize" the tax system by substituting a property tax for the land tax were made by the officials of the Government, but were defeated by the "Lands-gemeinde," i. e., the whole of the electors assembled in legislative assembly.

CANTON AARGAU - On petition in 1907 of the municipalities, the Government decided to impose a tax on the increment of land (Zuwachssteuer) the revenue from which will be divided in equal parts between the Cantonal and Municipal Treasuries.

**Notes and references found amongst the author's manuscript indicate that it was his intention to deal more fully with this country.*