

This brought out the differences between those who use the words "taxation of land values," and members of the League of Justice and the Commonwealth Land Party who want all land reformers to stop using the expression "taxation of land values" and say instead "collect the economic rent." Taxation they say is "the wrong name for the right thing."

The amendment was defeated and the original resolution adopted by a large majority.

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I will not undertake to even summarize the addresses of the conference. They will all be published in the proceedings. Frederick C. Leubuscher's paper on land value taxation in the United States gave an illuminating account of New York City's system of assessments and of the Pausburg plan. It called out much favorable comment.

One of the most interesting sessions of the conference was on the evening of the third day when Fiske Warren of Harvard was chairman, and E. B. Gaston of Fairhope spoke on "Geoplist-Eorclaves."

Mrs. Anna George De Mille and her two daughters, Agnes and Margaret, received an ovation of applause when they were recognized in the committee hall. Mrs. De Mille responded with a brief speech.

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At the banquet held on the evening of the last day of the conference one of the speakers received with acclaim was C. V. Bramsmaes, the Social-democratic minister of finance, who expressed the hope that the land reform movement might continue to grow in Denmark.

Mrs. De Mille spoke at the banquet and gave interesting reminiscences of her father.

For the banquet Miss Colburn wrote a song, "The Earth is Ours," which was sung several times to the tune, *My Maryland*. It was cheered so heartily that Miss Colburn had to make a brief speech. Leif and Dan Folke, sons of Secretary F. Folke, wrote two songs for the banquet. They were beautifully printed and illustrated with cartoon sketches of President Hennessy, Miss Colburn and others.

On the fourth day of the Conference an excursion was made to Elsinore and Frederiksborg, where a meeting was held. On the sixth day an excursion was made to Spanager, near Hoge, where the Danish system of parceling the land was explained.

Following the close of the sessions at Copenhagen excursions were made to Odense, Næstved, Aarhus, and Viborg, where the Small Holdings and the famous "High Schools" were visited, and various meetings were held.

The Folk High Schools are a unique contribution to education. They are not at all like our high schools, but are rather rural colleges, for the students are from 16 to 40 years of age. These schools give dignity to the life of the agricultural people, and make them proud of their calling. Grundtvig, their founder, was, I believe, one of the world's greatest educators. Both examinations and text books are taboo in the high schools.

Chairman Hennessy's Opening Address at The Conference

If I may take the liberty to speak for those delegates, who, like myself, have travelled long distances to attend this gathering, I would say we are glad to be in Denmark. A progressive government and an educated self-reliant and industrious people is, I believe, the picture that comes to the minds of intelligent people of other countries when the name of Denmark is mentioned. In America, I assure you, it is not uncommon to hear Denmark spoken of as a high type among the nations of Europe, because of the fame of its system of popular education, the proficiency of its people in producing wealth from the soil, and their ability to organize the world in the organization of efficient co-operative agencies to market the products of the farm. We are glad to be in Denmark to share hands with those fine countries, men and women, who have done so much to bring the message of Henry George to the Danish people, and whose influence upon the public opinion of their country has already borne splendid fruit.

It would seem that the attainment of justice and economic emancipation for the people of Denmark is now but a matter of keeping on. I feel sure, at any rate, that the militant Henry Georgists of Denmark will help to keep this question to the front in the practical politics of their country, so that the government may be led to go on to the end of the road that leads to complete social justice, offering a shining example to the less enlightened nations of the world.

Let me say that the picture of political Europe as a whole that is presented to the gaze of Americans at home is one to induce discouragement and sometimes despair for the future of the people of this continent. Perhaps things are not so bad as they appear, but on the surface of things it all seems very dark. At the end of the devastating war that was to end war forward-looking men of every land felt that out of the years of unprecedented sorrow and destruction must come compensations commensurate with the vast sacrifices and sufferings that the world had endured. It seemed clear enough to men of vision that if civilization was to rebuild itself anew, the fears and hates and greed fostered by most of the governments of the world before the war must be banished from the structure of the new world that must be built. The essentials were: a just and reasonable peace; the ending of economic imperialism and exploitation of the weak by the strong; the removal of the barriers that impede trade and travel between peoples; the abolition of the machinery of war, and the ending of secret diplomacy. None of these things have come to pass. Even the promise of the extension of political democracy, of the self-determination of peoples, has not been realized. Emperors may have disappeared in some places, but dictators, resting their rule upon military power, have replaced governments based nominally upon the consent of the

governed. But whatever the form of government may be, we are told that the masses of the people in nearly every European country are poorer and more unhappy than they were before the war.

This fact proves one thing at least, and that is that the form of government—a thing which men greatly strove for—is not so important after all. Indeed I believe that men will modify their regard to particular forms of government and political institutions generally, as they grasp the fact that government, after all, is not an end that men should strive for, but a means. In America this year we are celebrating the 150th anniversary of the promulgation of the Declaration of Independence, and I can think of no better statement of the true function of Government than that written by Thomas Jefferson into that classic document: that just government, resting upon the consent of the governed, exists to establish and maintain the natural rights of men, to life, liberty and the pursuit of happiness. But we have now come to perceive that social injustice, founded upon special privileges to the few, may exist under democratic forms as much as under those forms where the powers of government are less dependent upon the popular will. We have discovered that political freedom and democracy is not enough, and that without economic freedom no other freedom can be significant or lasting. I believe there is more than the wisdom of the cynic in the epigram of Pope:

"For forms of government let fools contest,
Whate'er is best administered is best."

We are not greatly concerned, therefore, with the form in which government expresses itself. We are concerned with its effects upon the people governed. The great work before us is the work of education—of enlightening the minds of men so that they may exercise political power intelligently and righteously. Over and over again Henry George pointed to the fact that the power to bring about social and political reforms rests with the masses of men in every country. If the masses of men are victims of social injustice sanctioned by law, they have the power to force their rulers to alter the law. This task should be easiest of course, in countries like Denmark with democratic political institutions, where government usually reflects the popular will; but even in those countries where the absolutism of a military dictator is now for the time being the law of the land, no popular demand for social justice can long be denied. When peoples, therefore, continue to suffer and submit to injustice it is generally because ignorance or shortsighted selfishness blinds them to their true political interests. It is our great aim to lead men to see the truth that will set them free.

But we must be more than idealists; we must be practical reformers. For, as the power to retard as well as to advance social justice is also with the masses of men in every land, we who would lead the way to economic emancipation may not travel any farther or faster than the minds of men will go with us.

Henry George, philosopher and statesman that he was, realized how slow are the processes through which economic truth finds ultimate acceptance in the world, when it is opposed not only by powerful privileged classes but must also struggle against the indifference, perversity, and stupidity of those who suffer most greatly from unjust laws. So he warned the impatient among us in these words:

"Social reform is not to be secured by noise and shouting, by complaints and denunciations, by the formation of parties, or the making of revolutions; but by the awakening of thought and the progress of ideas. Until there be correct thought there cannot be right action; and when there is correct thought, right action will follow."

Our great teacher not only clearly delineated the social ills which in every land flow from the monopoly by a few of the natural resources which are rightfully the inheritance of all, but he showed the simple and practical road that statesmanship may follow to redress the errors of the past. This way is through the Taxation of Land Values and Free Trade, for the promotion of which this Conference has been assembled.

We propose no sudden and revolutionary program, irreconcilable with the prevailing governmental machinery for raising public revenue. We are familiar enough with history and with human psychology to know that enduring social and political reforms are effected by evolutionary processes, and only as men's minds are brought to apprehend the meaning and direction of the forward steps they are asked to take. We favor no short cut to the Promised Land, because as practical men we know there isn't any. We realize that we have a considerable distance to go, and we know we cannot take the last step first. And we know, also, from experience, that the distance we cover may not be so important as the direction in which we are going. If the direction is right, every step forward will make it easier to take the next step, and the next, until the end that we seek is reached.

We propose then, as a first step, that every government should employ the taxing power so as to take from land-owners through annual contributions to the public revenues, some part of those values which may attach to land by reason of the competition for its use made necessary by the growth and activities of the community. And we propose that, gradually, the taxes imposed upon land values be increased, as public opinion may approve and governmental needs may require, until substantially the entire economic rent of land, a product of society, is absorbed for social needs and purposes. Thus proceeding along lines of least resistance, and according with preceptions of political expediency as well as justice, we plan ultimately thus to recover and establish for all mankind their common and equal rights to the use of the earth. In reaching this end we would take from no man that which he has created, but would take only the common property for common

uses. Incidentally, it is our purpose, as fast as Governments are educated to resort to socially created land values as the convenient and proper source of public revenues, that one by one all other taxes now imposed that interfere with the freedom of production and exchange, be remitted or abolished. This is what we mean by Free Trade. We would gradually wipe out every tax, tariff or impost at home or abroad that hampers the freedom of men to work and exchange the products of their labor.

We believe that free commerce between the peoples of the earth would be the greatest civilising influence that the world could know. As it would mean the free exchange of goods for goods, of services for services, it would serve increasingly to promote those friendly human contacts and understandings that lead to an ultimate appreciation of the essential kinship of all mankind. Untaxed and unrestricted trade would put an end to the isolation or the self-sufficiency of any nation. It would in time bring into being a league of peoples, more potent for peace than any league of political governments could be. It would build the straight road to the disarmament of nations by first disarming the minds of their people of the fears, suspicions and antipathies that now naturally grow out of the selfish national policies that seek to benefit one people by inflicting injury upon another.

Finally, we propose to end the curse of war, with all its barbarities and brutalities, and its grievous burdens upon the backs of the workers of the world, by asking nations to recognise and remove the true causes of international contention and strife. These have their roots not alone in hostile tariffs and the struggle for markets, but in that economic imperialism which exploits the natural resources of distant and undeveloped lands for the enrichment of favoured groups of capitalists at home.

In the promise of world peace heralded to the world from Locarno last October, and still unratified, we are unable to see more than a gesture of worthy intention and goodwill. But surely goodwill is not enough, when the conditions that make for illwill still remain. These conditions, as I have endeavoured to make plain, are economic in their character, and until they are finally removed the menace of new wars will remain with the world.

We are grateful to those men of energy and vision in Denmark and in Great Britain who have brought us together here to discuss these matters of vital interest to civilized life everywhere in the world. And let me in closing express the hope that as this gathering is the natural and logical successor of the significant Conference held at Oxford three years ago, may this Conference lead to many another with similar outlook and aims. Let us spread the light. The truth that Henry George sought to make plain is for all nations and all generations of men. Let us then see to it that before this Conference adjourns and its members scatter to their homes in distant lands, we devise some means and ways to perpetuate our work. Let us form at least the nucleus of an international organization, through which we

may enlist the interest and co-operation of lovers of economic justice in every civilized land. The noble idea of a League of Free Nations that was to banish war for ever and bring peace and contentment to a distracted world appears to have failed. To me it seems chiefly to have failed because it has dealt with politics rather than economics; because the statesmen who control the League would doctor symptoms rather than a disease. They continue to deal with the superficialities of international relations, while leaving untouched those evil economic realities that arise from greed, selfishness or stupidity, and from which flow the miseries, antipathies and fears which engender the spirit of war.

Let us then, before we leave Denmark consider the project of bringing into being a new sort of league—a league to promote the establishment of economic freedom and justice for the peoples of the whole world. To a committee of the Conference might well be delegated the task of making a preliminary draft of the covenant or constitution of such a league. In every civilised land are to be found followers of Henry George, men and women who have had the vision of a better day for all humanity. In every land are people who not only see the goal at which we aim, but who understand the simple practical political steps through which our end is to be attained. Let us seek out these comrades in the cause, whatever their race or homeland may be, and in the spirit which Henry George invoked, of the Fatherhood of God and the brotherhood of all men, let us summon them to join us in the noble enterprise of bringing to the people of a troubled world our plan of establishing peace, justice and prosperity by setting the whole world free

Land Values Taxation In Practice

PAPER READ BY FREDERIC CLEBUSCHER, AT
THE COPENHAGEN CONFERENCE

THAT land value taxation in practice in New York City and its vicinity is efficient in respect of substantial accuracy of the assessment of values as well as in collecting a greater amount of public revenue than is elsewhere collected in any similar area in the world from the same source, was sufficiently made evident, I believe, by the paper of Mr. Lawson Purdy, which I had the honor to read to the Conference a few days ago. This success is due, in a large measure, to the fact that under the American system the land tax when once levied becomes a lien *in rem* (that is against the particular parcel of land) and not *in personam* (that is against the owner or lessee). The city authorities are, therefore, not at all concerned with the identity of the persons interested in the ownership of the land which is held to pay the tax. Every lot of land is shown on official maps and has a tax number. If the tax is not paid within 30 days after it becomes due, interest at the rate of 7% per annum begins to run thereon. It may remain unpaid