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Source: *The American Journal of Economics and Sociology*, Oct., 1994, Vol. 53, No. 4 (Oct., 1994), pp. 491-501

Published by: American Journal of Economics and Sociology, Inc.

Stable URL: <https://www.jstor.org/stable/3487193>

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Henry George and Europe:

In Denmark the Big Landowners Scuttled the Age-old Land Tax But the Smallholders, Moved by George, Restored It

By MICHAEL SILAGI*

Translated by SUSAN N. FAULKNER

ABSTRACT. The basic ideas of *Henry George*, 19th century American economist and social philosopher, were not novel in *Denmark*, which had a tradition of *land value taxation* and *free trade*. But they had special appeal for its smallholder farmers. They demanded that George's principles be applied more fully, getting all *tax revenues* from *the land's* unimproved value, so that taxes on buildings, personal property and wages could be abolished. *Viggo Ullman's* Danish-Norwegian translation of *Progress and Poverty* won the commitment of folk school movement leaders and the intelligentsia. In 1903 large landowners gained control of the Liberal Party and proceeded to abolish the traditional land tax, producer of up to 50 percent of State revenues. The Radical Liberals split and took over, to some extent carrying out George's taxation principles. In 1919 a Georgist party, the "*Retsforbundet*" was founded; it won the balance of power in 1957. But lack of finances and organizing ability and growing voter apathy ended its progress.

I

Danish Anticipations of George's Ideas

IN DENMARK, the reception of Henry George's thoughts took a different course than in England, Ireland, Germany, Hungary and Austria. Here, the taxation of land was not proposed—prior to the appearance of George's classic *Progress and Poverty*, by only a few scarcely noticed writers, as was the case, for example, in England. Free trade had been introduced in Denmark by the government as early as 1797, half a century earlier than in Great Britain, together with the abolition of all duties and import taxes.¹ Similarly, the land value tax was here, as we shall see, a traditional instrument of tax practice, so much so that the Copenhagen Member of Parliament and Secretary of State, Viggo Starcke, could say in 1957: "The ideas of land value taxation and free trade are old in Denmark.

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Therefore, the philosophy of Henry George is popular in Denmark. It is blood of our blood.'²

In other words, Henry George did not bring to Denmark a new discovery, the possibility and practicality of taxing the land; rather, he delivered, at the turn of the century, to the advocates of a long-existing domestic tax mode, new arguments for its imposition.

The impact of Georgism in Denmark is peculiar insofar as here the theses of the American social philosopher evoked the strongest echoes in rural areas, among the broad class of smallholders and not, as in other continental countries (as well as in the United States), in the cities. On November 8, 1902, the delegates of about a hundred agricultural cooperatives, at a meeting in the coastal town of Kjøge, passed the following Georgist-styled resolution:

The Smallholders Association does not ask to be favored by the abolition of established real estate taxes and tithes which already exist at the time the property is taken over, and which are already taken into consideration by being deducted from the purchase price. The abolition of such burdens would, in effect, because of the resulting diminution of society's assets and at a loss to the unpropertied classes, accrue unjustly to the advantage of a single generation, and for the most part only to the large landowners.

The Smallholders Association does demand, however, the earliest possible abolition of all duties and taxes which are imposed directly or indirectly on consumer products, as for example food stuffs, clothing, buildings, livestock, tools, machinery, raw materials, and labor-produced earnings, because such taxes place an unfair burden on labor and on the little man.

In their place, the Smallholders Association asks that, to cover public expenditures, that value of the land be taxed which is not derived from individual labor, but which is due, rather, to the growth and development of society. This value reaches, especially in the large cities, tremendous proportions and enriches, undeservedly, private speculators, instead of being collected by the State or the community. Such taxes will not inhibit labor, but will make the land cheaper and will enable everyone to establish his own home.³

How did the delegates, belonging chiefly to the class of small farmers, arrive at these tax law concepts? What prompted them to entertain such argumentation based on natural law, not on class interest? The answer to these questions no doubt lies in the uniqueness of the historical development of the Danish farm classes. We will discuss these matters first, before taking up briefly the presuppositions of Danish tax history.

Until far into the 18th century, social conditions existed in rural Denmark similar to those in the rest of Europe: The farming population largely owned no land and was, since 1733, generally in bondage.⁴ During the last third of the 18th century, a change, brought about by the spirit of the Enlightenment, took place which led within a few decades to the emancipation of the Danish rural population.⁵ Initially hesitant attempts at reform were made under the aegis of the Court physician and Cabinet Minister of the ailing King Christian VII, Johann Friedrich Struensee.⁶

The coup d'état of Crown Prince Frederic (1784) signaled the beginning of thorough and systematic reforms of the legal and economic situations of the farmers. In 1786, a Land Cultivation Commission was appointed, consisting of landowners and royal officials, whose Secretary was the Norwegian jurist Christian Colbjornsen (1749–1814).⁷ He was an advocate of the Enlightenment's doctrine of natural law and was, therefore, opposed to all class differences. He was able to win through in the Commission with his views, and in agreement with his conceptions, the decisive step was taken in 1788 toward the goal sought by him of a free farmers' class. A gradual elimination of land servitude was decided upon, and at the same time, regulations were laid down which re-ordered the relationship between landowners and tenants in favor of the latter. In addition, legislative changes were made which facilitated, and even promoted, the transfer of land to ownership by the farmers. Together with the legislative measures, steps for the modernization of agricultural methods were undertaken which resulted in "an increased production and a greater feeling of self-esteem" (Carlsson^{8,9}).

Thus, within a few decades a class of independent owners of small farms was created, numbering in the hundred thousands.¹⁰ While the Danish farmers had, until 1788, hardly owned any land, an 1873 census counted 70,959 small farms and 131,162 small plots.¹¹

In the final decades of the 19th century, in Denmark as everywhere in Europe, the competition from overseas grain and meat producers became increasingly severe. The overseas producers not only worked on larger acreages and more efficiently; but with the advent of the steam engine they were able to transport their products at relatively low cost and now put pressure on the European markets. But Danish agriculture succeeded in changing over, within a few years, from grain and cattle production to the dairy industry and product processing.¹²

This "goal-oriented and successful"¹³ changeover of agriculture was carried out so smoothly and rapidly only because the Danish rural population had developed an extraordinary readiness to adapt to changing circumstances. This was the result of a broadly based and highly effective educational undertaking, the adult education provided by the celebrated Danish folk schools. This movement, stimulated and led in the 1840s by the theologian, poet and historian Bishop Severin Gruntvig (1783–1872),¹⁴ effected a breakthrough in the years following 1864.

Under the impact of the defeat by Prussia and Austria and the loss of the duchies of Schleswig, Holstein, and Lauenburg, Gruntvig circulated the slogan that that which had been lost externally must be rewon internally.¹⁵ The folk schools promoted internal colonization and founded numerous "agricultural schools," schools of vocational education which provided the farmers with the

mechanical and mental tools needed to win the sharpened battle of international competition.¹⁶

These men of the folk school movement also were the first ones in Scandinavia to have come upon Henry George.¹⁷ In 1886, seven years after its first American edition, a Danish-Norwegian translation appeared of *Progress and Poverty*, the work of the Norwegian folk school principal and later President of Parliament, Viggo Ullman. A short time later, editions followed of *Social Problems and Protection or Free Trade*.¹⁸ In Norway, as in Sweden, Henry George's ideas remained by and large without effect,¹⁹ but in Denmark they fell on fertile soil.

As already stated, land value taxation here was a long-time tradition, reaching back into the Middle Ages.²⁰ One of the leading men in the circle of the enlightened reformers surrounding Crown Prince Frederic, estate-owner and Minister Count Christian Detlev Reventlow (1748–1827),²¹ submitted a study which followed up older models. In it he pointed out that land should be taxed, not according to its size but “according to its value,” since this value “shows most clearly how much money can be obtained from this parcel of land, and on the basis of this value of the potential yield . . . the taxes could be paid rightly by all.”²²

This proposal was realized in 1844 when a so-called “hartkorn tax” was introduced, the amount of which was determined by the natural fertility and the potential yield of the piece of land to be taxed. In Danish, “hartkorn” was originally the designation for barley and rye, but with time took on the meaning of a unit of measurement of the value as well of all other kinds of crops, which were converted, in accordance with a fixed scale,²³ into “tons of hartkorn” (land-tax tons). Since 1688, the “hartkorn ton” had also served as both measure of area and bounty.²⁴ In a farmland book prepared in the middle of the 19th century, about 2.83 hectares of the best land corresponded to one hartkorn ton. On the average, however, the land-value ton corresponded to a land area of 9.6 hectares.²⁵

The “hartkorn tax,” which at times constituted more than 50 percent of the state revenues,²⁶ and which at times contributed to the state treasury more than half the land rent,²⁷ was abolished in 1903 by the governing Liberals. The place of this levy—till then the only direct tax—was to be taken, on a step-by-step basis, by a combination of progressive income taxes and property taxes. In regard to land taxation this meant that the land rent would no longer be the assessment base, but rather that the sales value of the land, improvements, and buildings together would be taxed at a uniform rate.²⁸

The Liberal Party, which in the 1870s had represented the progressive part of Denmark as the “united Left,” had become through the years increasingly a party of the Center, yes even of the Right.²⁹ It lost its impetus toward reform and came to represent the interests of the large landowners. Their lobby suc-

cessfully fought against the old hartkorn tax and forced the introduction of tax legislation favorable to them.

This tax reform of 1903 discriminated greatly against the small farmer. On their intensively managed, small holdings stood valuable agro-technical constructions and buildings; and among them, on whom the tax system of the Liberals placed additional, heavy burdens,³⁰ there was much resistance.

The Irish tenant-farmers saw in land ownership the remedy for their suffering, while in Hungary the agricultural workers, seeking an articulation of their needs, encountered the program of the Socialists. But the rebellious Danish smallholders found in the Georgist program, about which they learned in the agricultural schools of the folk school program, that which appeared to them to point to a way out.

II

The Georgist Struggle for Land and Tax Reform

THE MEN OF THE FOLK SCHOOLS had become acquainted with the ideas of Henry George through a young colleague, agricultural teacher and later Director of the Smallholders' School of the Füne Foundation in Odense, Jakob E. Lange. In 1886, while he was studying botany in Kew in England, he had become acquainted with the American's teachings,³¹ and in the ensuing years he propagandized for Henry George's ideas in the high school organ, *Höjskolebladet*.

Lange's articles met with strong encouragement among many readers: "Many high schoolmen," writes the chronicler of the Danish folk school movement, Fridlev Skrubbeltrang, "saw in George's social concepts, which demanded—along with personal freedom—the equal rights to the goods of nature, a timely continuation of the reform ideas of the 18th century."³²

In 1889, Jakob E. Lange, together with Viggo Ullman, succeeded in winning over a few colleagues for the founding of the Union for Social Reform, the first Georgist association in Scandinavia.³³ But until 1901, Georgism in Denmark remained a matter for a handful of pedagogues active in adult education. Among the broad public, the Union was hardly noticed, and when after some time Ullman ceased publication of the Union journal edited by him, the movement appeared to have come to a complete end.

In 1902, however, one of the Danish Georgists had the idea to invite, by means of a newspaper advertisement, the followers of the American land reformers to a meeting in Copenhagen. Twenty men heeded the call and, on March 2, 1902, founded the Henry George League. This League, of which Jakob E. Lange became Chairman, issued the following statement of principles, whose content has remained until today the program of the Danish League:

It is our purpose to work for the solution of the social problems through the economic liberation of the people with those means which Henry George has shown us, namely: The realization of full taxation of the land value and of free trade, as well as the abolition of all taxes on values and earned income produced by human labor. For the attainment of this goal we seek fellow combatants from all social classes and all political parties.³⁴

Although initially only twenty people responded to this organizing appeal, the Danish Georgists and the adult educators were able, in a very short time, to win over the small farmers to the ideas of the land value tax and free trade. This second founding of a land reform association occurred at the precise time when the smallholders were beginning to fight the tax plans of the Liberal Party, and the theses of Georgism and natural law supplied the beleaguered group with welcome arguments. Within only eight months, on November 2, 1902, the Georgist line of thinking was admitted into the above mentioned declaration of the delegates of the Cooperatives in Köge.

As we have seen, the smallholders advocated retaining and improving the old tax on land value, because on their intensively cultivated farms the value of the improvements was disproportionately large compared to that of the land. In the Köge declaration, the "elimination of all duties" was called for—this too a peculiarity in the catalogue of demands of a farmers' movement. In Belgium, and especially in Great Britain, it was the powerful industrial and trade interests who had compelled the adoption of free trade—over the protests of the domestic farming class, which, without protectionist measures, could not withstand overseas competition. In Denmark, in contrast, agriculture had a profound interest in the abolition of obstructive trade barriers, since with its processed products which were superbly competitive internationally, it depended on foreign markets.³⁵

As early as 1902, the delegates of other cooperatives, meeting in Odense on Fünen and in Roskilde on Seeland, made the Köge declaration their own,³⁶ and within a short time it became the foundation of the tax program of all smallholders in the Kingdom.³⁷ The small Danish Georgist League had found among the smallholders a mass base; these smallholders obtained entrance for the idea of land value taxation within the platform of the young radical Left.

This new movement split off in 1903 from the now only nominally "Liberal" Party and adopted the designation of "Radical Left." In foreign policy matters, the new group took a pacifist stand and found its most powerful support in the country among the freethinking, urban intelligentsia and the smallholders.³⁸

The hour for the secessionists—and with it, for the smallholders—came at the end of 1909, when the Radicals, though the smallest fraction in Parliament, were charged, following a government crisis, with forming a new cabinet.

The newly appointed Minister of the Interior, Peter Munch, failed in his attempt to hold up the effectuation of the step-by-step plan to convert the old land-value

tax into a tax on all unmovable property (land plus buildings plus improvements). But his proposal, to carry out—on an experimental basis—an appraisal on one hand of the land alone, on the other hand of buildings, carried despite the vigorous resistance by the Conservatives and old Liberals.³⁹ Although the Radicals remained in power less than a year, initial, tentative land appraisals took place in 1911 in a few provinces.

In the years after 1910, the Georgist movement received a new lift through generous financial grants of Joseph Fels, American manufacturer and adherent of Henry George's doctrine. It was he who had unsuccessfully offered the German land reformers an enormous annual contribution if they would adopt principles based exclusively on George's teachings.⁴⁰ Thanks to Fels' aid, the Danish Single-Tax supporters were able to found an institute for the propagation of Henry George's ideas, thereby vastly strengthening their recruitment efforts. As a result, their membership rose to about 3,000.⁴¹

When the Radicals regained power after the General Election in 1913, they tried to push through a law which provided for a general reappraisal of all land with separate valuation of land and of improvements. While this law was unanimously adopted by the Lower House, it was, however, defeated by a veto of the Upper House. But the Radicals did not give up, and at the second try they achieved success; at the end of 1915 their law was passed. In the following year, a valuation of unmovable property was undertaken in which land values were considered apart,⁴² and this was repeated in 1920.

In 1922, the great breakthrough took place. The principle of separate appraisal of land without improvements and buildings was anchored in a land tax law which had strongly Georgist features. The national land tax, the amount of which until then had been based on the total value of land and improvements, was separated into two taxes, one on the value of the land alone in the amount of 1.5 parts per mill, and one on buildings and improvements, the rate of which was one-quarter lower.⁴³ A short time later, a differentiation for the communal land tax at the corresponding rates was adopted as well, at a ratio of 4 to 3.⁴⁴

Dan Björner, a Danish Georgist, has commented about these fiscal measures taken by the Radicals at the beginning of the 1920s: "We are indebted to the political party *det radikale Venstre* (the Radical Liberals) for the enactment of this law which, although from the revenue point it was an extremely small installment, did after all establish a principle in our legislation."⁴⁵

As a matter of fact, the principal presupposition, aside from considerations of morality and natural law, for the imposition of a land value tax was an understanding of the feasibility of a separate appraisal of land values. That there might at times be borderline cases where it could not be determined whether value increase factors were nature-given and, therefore, to be collected by society,

or were brought about by individual labor, did not disturb the Danish legislator. When in doubt, he decided—wholly in the spirit of Henry George⁴⁶—in favor of the community. Improvements at the expense of the owner, which are connected with the land in such a way as to have become part of its value, could be deducted from the taxed land value for only 30 years, but in the case of forests for 60 years.⁴⁷

After this ground-breaking success, the Danish Georgists were unable, however, to effectuate further substantial tax law reforms along their lines of thinking. But with the principle of a separate taxation of land and improvements, and at different rates, a basic Georgist tenet became an established part of the Danish tax system; it was not touched even by succeeding governments.⁴⁸

So in Denmark, too, there was an end, by the onset of the 1920s, of the great impact of Henry George's ideas. But it is worth noting that in this country a political party was founded in 1919 whose program was based on the Single-Tax doctrine—a unique event in the history of Georgism. Its name was the “Party of Justice” (‘Retsforbundet’).

Among its founders was the pioneer of sociology in Scandinavia, the Copenhagen university professor Carl Nicolai Starcke (1858–1926),⁴⁹ who had, since the turn of the century, contributed through numerous scientific writings to the dissemination of George's teachings.⁵⁰ In his last, extensive work—which did not appear until 1932, 6 years after his death—*Laws of Social Evolution and Social Ideals*, he commented on George's “panacea” for the solution of the social and economic problems, the land-value tax:

“It is only natural that those who possess the privilege of the possession of land make every effort in their power to preserve it, and, on one side, use their actual power to destroy those who might threaten to take it from them, on the other side, spread various Duk-Duk myths of their capable administration of the riches of the earth, of their clever financial administration, etc. One of the most generally used of these Duk-Duk myths is to call Henry George a quack doctor who deludes people with the idea that society may be cured through the application of a panacea. It is overlooked that it has been proved that the cause of the principal disease in society is the fact that the enormous rape of land has been allowed to subsist. Just as simple as is the disease, must be the remedy: through ground-duty to put a stop to this robbery.”⁵¹

The Party of Justice has been represented in the Danish Parliament since 1926. It achieved notable successes after World War II, when Henry George's ideas experienced a renaissance, though short-lived. In 1947 the party increased its seats from two to six. Its leadership was assumed by the physician Viggo Starcke,⁵² son of the party's co-founder C. N. Starcke.

With Viggo Starcke, a man came to be leader of the party whose statesmanlike qualities were recognized even by political opponents.⁵³ In 1950, he led the Danish Georgists to their greatest electoral success: 8.2 percent of the votes

gave the party twelve delegate seats. Yet, between 1957 and 1960, the Party of Justice reached the acme of its political influence: With its nine (out of 179) delegates it became the “pointer on the scale” in the parliamentary power struggle, and in a coalition with Socialists and Radicals, it was able to have three Cabinet ministers appointed (the Minister of the Interior, the Minister of Fisheries, and—in Viggo Starcke—one Minister without Portfolio).⁵⁴

The work of this coalition government was extraordinarily successful. The “realistic, relatively tight course of its social and financial policies” prompted the *Neue Zürcher Zeitung* to speak, in October 1960, of a “Danish ‘economic miracle’ ”⁵⁵; and W. Glyn Jones, in 1970, in his book *Denmark*, called the years of 1957 to 1960 “a time of hitherto unknown prosperity in Denmark.”⁵⁶

Still, only the Socialists were able to improve their membership even slightly in the 1960 election. The Radicals suffered heavy losses, and the Georgists ruinous ones⁵⁷ of which they have been unable to recover.

The decline in membership of the Party of Justice is generally attributed to the small number of habitual, convinced voters.⁵⁸ Its success in the 1950s, in fact, is to be credited in large measure to the great political and rhetorical abilities of its leader, Viggo Starcke, who was able from time to time to win many dissatisfied protest votes for the Single-Tax party.⁵⁹

Viggo Starcke himself sees the limitations in finances and in people to carry on publicizing and lobbying efforts of his party as the chief cause of its demise: “Most people understand that if you put taxes on land the selling price falls—but if you put taxes on production, consumers’ goods, housing and trade the prices rise. . . . But if you can exclude these arguments from the newspapers, the Parliament, or the radio, most people are victims of the well organized teachings of monopolism. . . . The social and political background for our policy was sound. What was wrong was our lack of money, press and organization.”⁶⁰

As to the significance of his oratorical talents for the appeal of the Danish Georgists during the 1950s, Starcke says: “My oratorical abilities were not greater than those of most political orators, but what made me dreaded by the other parties was what I said. When oratorical abilities are added to common sense the effect is formidable.”⁶¹

Notes

1. Viggo Starcke, *The History of Land-Taxation in Denmark* (London, 1949), p. 3.
2. Starcke, *The Danish Government* (London, 1959), p. 1.
3. Damaschke, *Geschichte der Nationalökonomie*, II, p. 322.
4. Sten Carlsson, “Der Norden 1720–1815,” *Historia Mundi* IX, ed. Fritz Valjavec (Bern, 1960), pp. 172–196 (179 fn).

5. Roar Skovmand, "Emancipation of the Peasant," *Scandinavia—Past and Present*, II, ed. Jörgen Burkdahl *et alia* (Odense, 1959), pp. 643–646, *passim*.
6. Carlsson, *op. cit.*, p. 194; on Struensee *cf.* K. Wittich, "Struensee: Johann Friedrich," *Allgemeine Deutsche Biographie*, XXXVI (Leipzig, 1893), pp. 647–661.
7. On Colbjørnsen *cf.* Francis Bull, "Colbjørnsen, Christian," *Norsk Biografisk Leksikon*, III (Oslo, 1926), pp. 58–67.
8. Carlsson, *op. cit.*, p. 181.
9. Skovmand, *op. cit.*, p. 643ff.
10. Carlsson, *op. cit.*, p. 181.
11. Per *Meyers Konversations-Lexikon*, 4th ed. (Leipzig, 1890), Vol. IV, p. 503.
12. Hans Lund, "Danish Agriculture," *Scandinavia—Past and Present*, III, ed. Aage Heinberg *et alia* (Odense, 1959), pp. 503–514 (505).
13. Palle Lauring, *Geschichte Dänemarks* (Neumünster, 1964), p. 209.
14. Fridlev Skrubbeltang, *Die Volkshochschule* (Copenhagen, 1952), p. 14ff.
15. *Op. cit.*, p. 45 ff. and A. Victor Murray, "Education," *The New Cambridge Modern History*, XI (Cambridge, 1962), p. 200.
16. Lauring, *op. cit.*, p. 209.
17. Dan Bjørner, *The Henry George Movement in Denmark: Efforts and Achievements over Fifty Years* (London, 1952), p. 4.
18. P. Larsen, "Denmark" and S. Wielgolaski, "Norway," *Single Tax Year Book* (New York, 1917), pp. 164–170 and 174 fn.
19. George Raymond Geiger, *The Philosophy of Henry George* (New York: Macmillan, 1930), p. 447 n fn.
20. Starcke, *History*, p. 3ff.
21. Zu Reventlow *cf.* Hans Jensen, "Reventlow, Christian Ditlev Frederik," *Dansk Biografisk Leksikon*, XIX (Copenhagen, 1940), pp. 429–435.
22. Starcke, *History*, p. 1.
23. *Cf.* the section "Valuation and Hartkorn Assessment" in the English "Summary" by C. Rise Hansen and Axel Steensberg, *Jordfordeling og Udskifting* (Copenhagen, 1951), p. 434ff.
24. Axel Nielsen, *Dänische Wirtschaftsgeschichte* (Jena, 1933), p. 15, 172.
25. *Meyers Konversations-Lexikon*, *loc. cit.*
26. Starcke, *History*, p. 2.
27. K. J. Kristensen, *Land Valuation and Land-Value Taxation in Denmark* (London, 1964), p. 11.
28. *Loc. cit.*
29. Kenneth E. Miller, *Government and Politics in Denmark* (Boston, 1968), p. 57 fn.
30. Kristensen, *op. cit.*, p. 11.
31. Larsen, *op. cit.*, p. 164.
32. Skrubbeltang, *op. cit.*, p. 89.
33. Bjørner, *op. cit.*, p. 5.
34. *Loc. cit.*
35. F. H. Hinsley, "Introduction," *The New Cambridge Modern History*, XI, ed., author (Cambridge, 1962), pp. 1–48 (8).
36. Damaschke, *Geschichte der Nationalökonomie*, II, p. 322.
37. Larsen, *op. cit.*, p. 167.
38. K. E. Miller, *op. cit.*, p. 60.
39. Larsen, *op. cit.*, p. 169.

40. Michael Flürscheim, *Rent, Wages and Interest* (1891; 3rd ed. rev.: London: William Reeves, 1895). Lewis Henry Berens, *Toward the Light* (London: Swan Sonnenschein & Co. 1903).
41. Larsen, *op. cit.*, p. 166ff.
42. *Ibid.*, p. 169fn.
43. Kristensen, *op. cit.*, p. 12.
44. *Loc. cit.*
45. Björner, *op. cit.*, p. 6.
46. "In the oldest country in the world no difficulty whatever can attend the separation, if all that be attempted is to separate the value of the clearly distinguishable improvements, made within a moderate period, from the value of the land, should they be destroyed. This, manifestly, is all that justice or policy requires. Absolute accuracy is impossible in any system, and to attempt to separate all that human race has done from what nature originally provided would be as absurd as impracticable." (George, *Progress and Poverty*, p. 423ff.)
47. K. J. Kristensen, *op. cit.*, p. 12.
48. *Op. cit.*; but in fact K. J. Kristensen, in his article *The Georgeist Situation in Denmark* (London, 1964), p. 7 fn., points out that the share of the land value tax in the total Danish tax revenues sank from 8.4% in 1938/39 to 4.6% in 1963/64, and that the farmers had the land value tax payments returned to them in the form of subsidies.
49. On C. N. Starcke see S. v. Rasmussen, "Starcke, Carl Nicolai," *Dansk Biografisk Leksikon*, XXII (Copenhagen, 1942), pp. 416–19.
50. A bibliography of his works with all here pertinent titles is appended to his English-language book *Laws of Social Evolution and Social Ideals*, published posthumously (Copenhagen, 1932), on p. 408ff.
51. *Op. cit.*, p. 355 fn.
52. On Viggo Starcke (b. 1895) see Poul Hansen, *Contemporary Danish Politicians* (Copenhagen, 1949), pp. 165ff.
53. As by the prominent Danish Social-Democrat Poul Hansen in the book cited above about contemporary Danish politicians of 1949.
54. Viggo Starcke, *Government*, p. 1 fn.
55. "Das dänische 'Wirtschaftswunder,'" *Neue Zürcher Zeitung*, 1960, issue 285.
56. W. Glyn Jones, *Denmark* (New York, 1970), p. 196.
57. *Op. cit.*, p. 201.
58. *Op. cit.* and K. E. Miller, *op. cit.*, p. 93.
59. K. E. Miller, *op. cit.*, p. 93; Poul Hansen wrote about Starcke's political magnetism: "Crowds flock to his public meetings." *Op. cit.*, p. 169.
60. Information in letter of Viggo Starcke of November 2, 1972.
61. *Loc. cit.*