

NORWAY

For many years enthusiastic Single Taxers have quietly worked for the spreading of the Single Tax principles, the foremost amongst them being Mr. Ullman, who for many years was President of the Parliament (Reichstag) and now holds a high administrative position, and who has translated "Progress and Poverty" into Norse. The result of this quiet and earnest educational work became apparent in September, 1907. One of the most powerful political organisations of the country is the Union of Workingmen's Leagues (non-socialistic), which was formed in 1894, and has held an annual convention beginning in 1895. The convention in 1907, held in Frederickstadt, was presided over by Mr. Castberg, one of the most influential members of the Reichstag, and the principal subject for discussion was "Land Reform." Mr. Ullman was the principal speaker, and the discussion culminated in the passing of the following resolutions:

"The Convention requests Parliament to, as soon as possible, cause the local bodies to take measures to provide building land for cheap dwellings. With this object local bodies shall have the preemption when land is being sold, as well as the power to compulsorily acquire unused land. The Convention further requests radical investigation of the land question, and recommends immediate legislation for the taxation of the unearned increment of land, especially of mines, waterfalls, building land, and of land affected by the construction of railways and canals."

A further resolution decided the immediate formation of a "Land Reform Union," the main effort of which should be the issue of a newspaper "Justice," and the programme of the Union was thus formulated:

"The object of the Union is to work educationally by word and print for the solution of the social question in the way demonstrated by Henry George through the taxation of the unimproved value of land."

The effect of the attitude of the Union of Workingmen's Leagues, has not been delayed long. Early in 1905 the Norwegian Government referred to a Commission the task of drafting a bill

for the municipal taxation of the unimproved value of land, and of any future increment thereon. Members of the Commission were: Mr. H. E. Berner, Mayor of Christiania; Mr. Thomle, Chief of Bureau in the Ministry of Finance; and two lawyers, Messrs. Rolstead and Wielzolaski. The bill drafted by the Commission provides:

An annual tax on the unimproved value of land amounting in towns to not less than $\frac{1}{2}$ d. in the £, and to not more than 1.68d. in the £, and in the country to not less than 0.12d. in the £, and to not more than 1d. in the £.

A further annual tax of 2.4d. in the £ of all unimproved land values ascertained to have arisen after the first assessment under the bill.

Special provision is made for adding the capitalised value of the tax to the capital value of the land as ascertained at subsequent assessments, a provision, as far as known, wanting in all other Land Tax Acts.

Power is also given to disregard all improvements older than 25 years. The bill is to be placed before Parliament during the year 1908.