

cipline of the workers by the workers—is needed in Russia. It will be needed here whenever the workers come to power. We have no love for coercion of any kind, but we cannot visualise a modern State without it” As ever, the coercion is to be for the other fellow.

While the C. L. P. do not expect to get their position understood by a mentality like that, they appreciate the service he unwittingly renders to the cause of human freedom. Lansbury the Socialist contending with Lansbury the Individualist, is typical of the struggle now going on in the minds of men of all parties between the two irreconcilable ideas, viz., the Authoritarian versus the Libertarian. Out of that struggle must come an increasing desire for freedom, and with it the realization that in the freedom of the land will its economic basis alone be found.

—J. W. GRAHAM PEACE.

New Developments in Denmark

A COUNTRY WHERE THE LAND QUESTION IS UPPERMOST

A NEW land value tax bill now before the Danish Parliament has been engaging the interest of the very able and energetic Single Taxers of that progressive country for several months. In December last a Conference was held under the auspices of the Henry George Association, to discuss this bill. The meetings on Dec. 7th were large, being attended by many others than Single Taxers, as the new bill has aroused interest in wide circles.

The meeting was presided over by Mr. F. Folke, President of the Henry George Association, who had been largely instrumental in calling the Conference. The Social Democratic Party, which presented the bill, was largely represented, as were the Radical Left, the Christian-socialist organizations, Tenants' Associations and many similar bodies. The morning meeting was open to the general public and was mainly devoted to an excellent summing up of the bill by H. K. Kristenser with questions and answers. At a more exclusive discussion meeting in the afternoon resolutions were passed, incorporating suggestions for improving the bill and bringing it a little nearer to a basis of sound land value taxation.

The Resolutions call on all friends of a sane and sensible land taxation method to rally to the support of the principles which underly this bill, to work towards a setting aside of all arbitrary differentiation in taxation, and towards a land value taxation which will render possible the repeal of all taxes on industry and consumption.

The following suggestions for improvements in the bill under consideration were offered:

1. That all differences in property taxation be struck out of the Bill, giving the rural population the same right to exemption on dwellings as are granted to the cities.

2. That the cities be given the same right as is accorded the rural communities to influence the amount of

the municipal land value tax, at least that they may increase this tax rate 15 pro mille above the rate provided in the Bill.

3. That all unnatural and unjust tax exemptions, as for instance on certain municipal property, be cancelled.

4. That the land value tax be imposed in such a way as gradually to smooth out the present inequalities in taxation on various kinds of landed property.

5. That, in computing the basic tax, there be no difference made between urban and rural districts in communities of mixed character.

6. That, in case the property tax is not cancelled entirely the exemption shall gradually come to include *all* houses erected since 1916 and not merely those built with state support.

A committee was appointed to present these resolutions and to watch the further welfare of the bill thru the houses of Parliament.

The general sense of the meeting was that the Bill, faulty as it was at present, would be worthy of support in case the suggestions above mentioned be accepted. It is the first important governmental measure definitely to separate land and improvement value and to lay a considerable measure of taxation for municipal purposes on the land values alone.

In Mr. Kristensen's speech to the Bill, the following facts which he gave regarding land value taxation in Denmark may be of interest.

A beginning was made in 1908 when the Municipal Council of Copenhagen sponsored a measure to change the municipal taxation on real property in such a way as to provide for a tax of 2% on increase of land value, thereby laying down the principle of a separate valuation of land and improvements on land. The bill did not meet the favor of the government and was pigeonholed indefinitely.

But the theory of the community's right to the values created by itself was not entirely lost, for later in the same year Svend Hogsbro, Minister of Transportation, appointed a Commission to study the matter of increased rental value of land along railway lines. The work of this commission resulted in the passage of a law in 1910 concerning railway taxation, a well meant measure which, however, was doomed to failure from the beginning, owing to faults in principle and construction.

Bad as it was, the measure took the matter of increase in land value into official consideration. The thought itself was already strongly in the public mind and when new financial measures were passed in 1910-11 an experimental valuation of land was provided for. A new bill in 1912 made the first tiny step towards a general land valuation.

The Municipal Tax Commission, appointed in 1910, and making its report in 1913, emphasized the necessity of a reform in taxation of real property and recommended the introduction of a separate valuation of land apart from

building. This brought the matter of land value taxation openly into public discussion.

The war brought all reform work to a halt, but in spite of this the year 1915 saw the experiment of a valuation of the land of the entire country, in connection with the general property valuation.

The principles and working rules utilized in this experiment valuation were put into practice again for the next general valuation in 1920. This last official valuation was made with the definite purpose of finding a basis for taxation.

In spite of the war, the question of tax reform was hotly debated. An Agricultural Commission appointed in 1911 took up the matter from the point of view of the farmer and in 1920 gave in a report with suggestions for a shifting of the property tax in rural communities to a land value tax of $7\frac{1}{2}$ to $12\frac{1}{2}$ pro mille, reducing the tax on buildings to $3\frac{1}{2}$ pro mille. A proposal for a special tax on increase of values was also included in this report.

Even before the valuation of 1920 was completed, the spring of that year saw a government bill for a 5 pro mille land value tax for national purposes, as well as a suggested measure for municipal land value taxation. By the terms of this last proposal the municipalities could replace all at present existing real estate taxes by a land value tax up to 2%. But in case any piece of property should by this measure, have a lower tax than in 1920, the difference should be equalized by a surtax. This of course was a very silly provision, invalidating the purpose of the bill. Furthermore; the municipalities were empowered to raise a tax up to $1\frac{1}{2}$ % on increase of land value after 1920. Then for good measure, a special tax was to be levied on big buildings.

The last measure got no further than the first hearing, when a change in government occurred. Later it was taken up against, by the Radical Party in the Lower House. But it was lost in committee.

—GRACE ISABEL COLBRON.

[Miss Colbron will continue this recital of what is being done in the progressive country of Denmark in our next issue, taking up the story from this point. No disciple of Georgism, and no writer in the country indeed is better informed on the subjects of Danish literature and politics than our accomplished contributor.—EDITOR LAND AND FREEDOM.]

The Tax Collector

I asked our parish rector: "What causes sin and crime?" He said: "The tax collector—I'll back him every time; when men are taxed unduly, while wages don't increase, their passions grow unruly, they jump the paths of peace; when some grim malefactor demands my hard earned scud, I pity that bad actor—they've taxed him till he's mad." —*Walt Mason.*

Single Tax and Protection

IN this article I purpose to treat of the origin and development of the Single Tax principle in Australasia, and the work of the Single Tax press in this part of the world. But before doing so I must give an account of what has taken place in New South Wales since I last wrote.

THREE SINGLE TAX STAGES

Every country, and in Australia almost every State, is at a different stage in regard to the Single Tax. England, for example, is at a very low stage, the principle not having been even yet initiated in the municipal sphere, but she has this double advantage. A numerically large, ever growing and recently dominant section of the community is pronouncedly in favor of it, and the country as a whole is free trade. America is at a much lower stage. She not only has not yet initiated the principle in the the municipal or any other sphere, except on a very limited scale in isolated spots, but she is enchained by Protection, which in addition to doing immense injury to all classes concerned, and especially to the farmers and workers generally, promotes lobbying and continually diverts attention from matters which are of far greater importance to the welfare of the nation as a whole. Australia is between these two stages. She is intimately acquainted with the Single Tax principle as far as the municipal sphere is concerned, at any rate in three of the leading States, and with a travesty of it in the State and Federal spheres, but, like the United States, she is still fettered by the tariff, which the manufacturers have even succeeded in persuading the workers was specially imposed for their benefit! It has long been recognized by Single Taxers that this belief in Protection is the greatest obstacle to reform, and we seldom lose an opportunity, therefore, of attacking it whenever we get the chance.

HOW ARE EXPORTS PAID FOR

One of the fixed articles of truth in the protectionist's creed is—or at any rate was up to a very recent date—that exports were paid for by gold, the same as ordinary goods would be if sold over the counter, and that it is better business to export and increase our supplies of gold than to import and have to send our gold away. It is only very recently that any admittedly authoritative advocates of protection—such as the Minister for Customs (Mr. Pratzen) and the *Manufacturers' Journal*—have told a different story, apparently promoted hereto by the now extremely acute problem of exchange. Then came an admirable article by "Observer" in the *Sydney Daily Telegraph*, which was widely read and created quite a stir. It gave a remarkably clear and lucid explanation of the very much misunderstood facts involved in international trade. The pith of it was that goods are paid for by goods, and that the more we export the more we must import in order that