

Christian, Jewish, or Arab? Is their condition likely to be improved by making it harder for the landless to get land? Will the country as a whole become more prosperous because a lot of parasites and non-producers are able to manipulate land sales so as to boost prices? If the increasing values of Palestine land were taken for public purposes, and devoted to providing the essentials of a well governed community, the situation would be different. Until they learn better the sincere and well-meaning Zionists will be working only for the benefit of a landlord and land-speculating class.

## Endorsing A Statesman

**"THIS** talk about the high cost of living is all bunk. Secretary Hoover had the right idea, when he told how good times were coming because the ravages of the boll weevil were putting up the price of cotton. I see he is advising the President that there ought to be higher tariff taxes on foreign farm products. That will put up food prices to the 60,000,000 dwellers in the cities and towns, so they'll buy less, and the farmers won't have to work so hard getting out a lot of stuff that the city people now eat. If Hoover will get a law passed prohibiting all these factory hands asking for more wages, just because they have to pay more for their food, the rural real estate business ought to have a boom, as everybody will want to move out into the country and go to growing vegetables."

## Overheard at the Moron Club

**"WHO** says that there are only 15,000 Communists in the United States? What about all these New England textile workers who have had their wages cut down 10 per cent.? And these thousands in Schenectady who are out of work because of lack of demand for what they were making? Then there are about a million farmers who are just on the edge of bankruptcy. If all these fellows aren't on the way to Bolshevism, it's because they want something worse. I tell you we need a lot more laws to put down discontent, and keep the country as prosperous as it is now."

**YOU** and I side with the public interest. Let the value of land be assessed independently of the buildings upon it, and upon such valuation let contributions be made to those public services which create the value. This is not to disturb the balance of equity, but to redress it. The unfairness is in the present state of things. Why should one man reap what another man sows? We would give to the landowner all that is his, but we would prevent him taking something which belongs to other people.—SIR HENRY CAMPBELL-BANNERMAN.

SYDNEY SMITH said the Anglo Saxon race was made for two things—"to manufacture calico and steal land."

## New Developments in Denmark

(Concluded from March-April issue of LAND AND FREEDOM)

**I**N 1921 the Municipality of Copenhagen sanctioned a bill changing the communal property tax to a land value tax with a tax on increase of values. This measure undoubtedly influenced later bills, especially the proposition now under consideration. The bill proposed to do away with property taxes, to bring all the real property taxes into a settled "old tax" and to introduce a land value tax of 1½ per cent. as well as a tax of 1 per cent. on increase of land value. And finally the bill contained a provision for a so-called building tax of 3 per cent. on the buildings increase of value.

In the summer of 1922 the Government presented a bill for a change in state taxation of real property, a measure which was adopted in August of that year. By this bill the State tax on real property was divided into a land value tax of 1½ per thousand and a smaller improvement tax of 1.1 per thousand on buildings with an exemption of 10,000 crowns.

This little step in the direction of a land value tax could naturally have no deep influence as yet or bring about much shift in taxation. Its importance lay in the fact that it legalized the valuation of land and gave this valuation a definite meaning in tax assessments. The Government worked out another measure for a communal land value tax, which however was not even presented to Parliament, as the Minister of the Interior declared for a postponement to await the result of the land valuation of 1923.

All these different measures show a definite line of advance in the frank repudiation of taxation of values created by thrift and industry, and in the assertion of the principle of using community-created values as a basis for taxation.

Three political parties can lay claim to this advance. It was a Copenhagen Commission with a Social Democrat as Chairman and a Radical as spokesman, which worked out the first attempt at a tax on increase of land values and at a definite valuation of land without improvements. It was a Government of the Left which put through the first experimental valuation for taxation purposes. It was a Radical Government which, with the aid of the Left and the Social Democrats, put through the general valuation of the land of the entire country and which presented the first bill for a State and Communal land value tax. It was a Government of the Left which, with the aid of the Radicals and Social Democrats, passed the first bill for State taxation of land values, and now the Social Democratic Government, with the aid of the two other Democratic Parties, is working to put through the first Communal land value tax.

The bill now presented by the Government shows the influence of all that has gone before. It bears as well the trade mark of a bill which the Government believes pos-

sible of achievement. It cannot be condemned as a mere measure of expediency, but it can undoubtedly be criticized from the point of view of a measure which the Government believes it can put through with a majority vote in Parliament at the present time. That this is true can be imagined from the fact that the Social Democratic party has in its platform a declaration of principles and suggested measures which go much further than does this bill. All three of the big Democratic parties have land value taxation in their platforms. The Radical party has presented a far-reaching measure of Communal land value tax, and the Government of the Left which passed the State land value tax had also worked out a measure for communal taxation on the same line. It looks quite hopeful, therefore, that these three parties will work together for some far-reaching measure of land value taxation.

Mr. Kristensen follows the foregoing remarks, which are here given in great part, by an excellent exposition of the bill itself in all its details. But as this bill is still subject to alterations in Committee and in the House, it hardly seems necessary to go into these details now, but wiser to wait until the completed bill is passed, or until some part of it has become a law. In brief however it can be stated that the Danish Single Taxers are in agreement on the fact that the bill lays down the principle of taxation of land values as the firm basis of communal property taxes. As Mr. Kristensen says, this firm line of thought is broken in spots by considerations of political expediency and also by consideration for existing methods of taxation. But if this bill passes no piece of land in the capital or in other cities will bear an increased tax because its owner erects a building or makes other improvements on it. Building and other improvements on land will be free of taxation and the same is true of the rural districts except where some smaller communities themselves lay local taxes on improvements.

A few of the more striking clauses of the bill are as follows: Taxes on land and improvement (real estate) shall be repealed. Land values shall be taxed to at least 7.5 per thousand and can, if the individual community desires, be figured as high as 15. per thousand.

The Communes have the right to tax increase of land value up to  $1\frac{1}{2}$  per cent. of the increase since 1924. From this is exempt that portion of the increased value which answers to the general increase for the entire country.

The bill came up for hearing in the Folketing in January, was discussed for three days and passed the lower House. It was then referred to Committee. But as Sophus Berthelsen puts it "The Danish bull has started backward to reach the grass." Abel Brink, in an excellent article in *Det Frie Blad* on this parliamentary discussion, sums up the result thus:

"It can already be stated that the changes suggested by the spokesmen of the Radical and the Left Parties, mainly concerning the commutation of "Old Taxes," will mean a decided improvement. But it will not be

an improvement if the communities are not given the power to decide whether or not they shall tax buildings and improvements on land. If they are allowed to determine taxes on real property and income, it certainly cannot be very dangerous to let them differentiate between taxes on land and on improvements. This last reservation on the part of the speakers of the Left shows an uncertainty as to the effect of a land value tax. But we will be wiser to take a short step forward and begin at the right end, rather than to take a longer step forward on a wrong basis which might mean a serious back-swing. And from this point of view we can look with satisfaction on the first hearing of the bill in the Rigsdag."

The latest news on the bill comes through England, as the Danish magazine containing that bit of information has not yet reached me. From our English contemporary, *Land and Liberty*, we learn that the bill for Local Taxation of Land Values in Denmark has not yet come out of Committee. It is being given serious consideration, but the Committee cannot report to Parliament until it has discussed counter proposals that have been put forward. These proposals would mean an entire re-casting of the bill and would provide for two taxes on real estate, a tax on the land value and a tax on improvement value. These proposals are put forward by what our English contemporary calls the Moderate Liberal Party (in Denmark it is the Party of the Left). When the discussion is over, the bill may reach Parliament in a different shape. But it does not seem possible that any changes can alter the principle underlying the measure, i.e., the taking of community land values as the main source of community revenue.

The bill and its fate is naturally exciting our Danish Comrades considerably. But in all they have written on the subject a remark by C. N. Starcke stands out. He pronounces the bill satisfactory in regard to its declaration of the community's rights to its self-created values, but very unsatisfactory regarding any suggestion of the individual's rights to the values created by his own labor. And this keen, highly intelligent thinker, able writer and speaker goes on to warn Single Taxers not to become too enthusiastic over any measure of land value taxation without a corresponding reduction in other taxes, without free trade, without all the things that mean the individual's right to the fruits of his own labor. Taking the value of the land for community revenue is half of the great Truth for which we labor. But the other half is the principle of the absolute and unalienable right of the individual to the undivided enjoyment of values created by himself, by the work of his hand and brain. And Prof. Starcke underscores the following sentence:

"Land value taxation in a society where state and community uphold their right to levy personal taxes and practice this right in as great a measure as is now the case, is the most indifferent thing in the world."

Methinks that is a good saying to remember when some of us become unduly excited over mere practical fiscal reforms and forget the bigger inspirational side of our Doctrine . . . the right of the individual to himself and the full fruits of his labor.

But we can all look with interest towards Denmark, a country where not only Single Taxers but also some other people seem to have a full measure of energy and commonsense.

—GRACE ISABEL COLBRON.

## Ours is a Nice World, Ours Is

THERE was a time, there must have been a time, when life on this planet did not express itself in the definite, apparently separate or individualized forms that come under our observation today.

"The Earth was without form or void." "The spirit moved upon the face of the waters," says the ancient Hebrew poet, with probably some approximation to fact. The poet cannot be any guide to matters of detail, and the familiar account of the appearance of Man, as well as other sentient living things, would not be of much importance except that a certain theory of the genesis and destiny of the planet and all forms of life has been founded upon it—a theory which has retarded rather than helped man on the road of progress.

No reference to the conflict between the poet, the theory founded upon the poetry, and the man of science, is necessary. Forms of life did appear, and persist with certain modifications to this day. The point intended to be stressed is that conditions must have been favorable to the production of life and equally so as to the maintenance of life. That seems to be self-evident, and with this self-evident truth in view the assertion can be made with all confidence that

### OURS IS A NICE WORLD—OURS IS

It is the world we live on—for a brief period, it is true, but during that time mankind is obliged to draw all its sustenance from it. It can safely be said that life on it is desirable, and the conditions, if due regard is paid to the natural law which brought it into existence and must continue to operate, not too difficult.

Why then do the mass of mankind complain so loudly, and in our view erroneously, that Nature is hostile, not friendly? That their environment is inimical to the well-being of animate things? How does it come about that life is said to be a struggle or a fight in which the fittest are most likely to survive? What has intervened between the self-evident beneficence of Nature and the disposition and ability of mankind to profit by it, as everybody knows clearly it might profit, in conformity with Nature's laws? Why, in other words, is it a matter of difficulty at all for the bulk of mankind to take full advantage of the beneficence of Nature, to provide themselves from the inex-

haustible store with the things desired to sustain life, and to live it with an understanding of what might be developed from it?

Why should millions be obliged to suffer hunger in a world which has only to be tickled to induce it to laugh a harvest of good things? Does mankind prefer to go short of food rather than perform its part of the obligation laid upon it by Nature? In other words, would mankind rather go hungry than work? The answer to that question ought not to be difficult.

Why should millions go naked or insufficiently protected against climatic discomforts in the face of an ever abundant supply of material out of which labor and ingenuity can, and does, easily make provision? Why should millions have to put up with inadequate shelter, with an inexhaustible supply of shelter-building material under foot and readily available? These are old, old questions and many have undertaken to answer them or to delay the answers to an inquiring mankind. No satisfactory answers are forthcoming from those to whom the questions might readily be addressed. Millions still need food, shelter and clothing to a much larger extent than they are able to supply themselves with.

What do such answers as have been attempted amount to? Look at them briefly.

There is the answer of the Church, which claims to be in a position to declare Nature's plan and will with reference to mankind. It says, in effect, "Ours is a nice world, ours is," but mankind is essentially and thoroughly bad, being born that way, and has departed from Nature's Law. Truly this is so, not, perhaps, as the words imply, through inherent wickedness, but through ignorance and imperfection.

If the Church would stick to that theory, with the slight amendment suggested, and really believed that the cause of the world's difficulties could be discovered, it might find it, and help to apply the solution. Unfortunately, the basic truth of imperfection is not only forgotten as soon as stated, but on the contrary, it is asserted definitely that "poverty," which is the main evil in our nice world of plenty, is an ordinance of the Creator designed by omnipotence to encourage fortitude in the many and charity in the few.

It would seem more in accordance with the facts of the case if it had been stated that the design was to encourage fortitude in all and charity in all, too. The explanation does not explain.

It is man's own fault that he allows the poverty problem to oppress him, and until this is realized it will continue to oppress him. When it is realized it will dawn upon him that man's faulty arrangements can be changed. In the meantime, the sun will continue to shine, the rain to fall, the seed to germinate, and seasons to come and go; and all the processes of Nature from the result of which man lives, will go on. Nature's arrangements will be "renewed every morning and repeated every evening." Surely the