

## Proposed International Conference

DENMARK, AUGUST 1926

WE are able to make the preliminary announcement that the Danish Joint Land Values Committee and the United Committee for the Taxation of Land Values of London, have decided to cooperate in convening in Denmark

The Third International Conference to  
promote the Taxation of Land Values and  
Free Trade

the inclusive dates of the meetings to be within the last fortnight of the month of August next year (1926).

The two Committees accordingly issue, by this announcement, invitations to the Conference to all adherents of Henry George's teaching. As a guide to the nature, purpose and scope of the Conference, they direct attention to the Declaration of Principle and Policy adopted at the International Conference to Promote the Taxation of Land Values, held in Oxford, England, August, 1923; this Declaration to be taken as accompanying all intimations and invitations. The text of it will be reprinted later.

The following are some of the plans already arranged:—

The Conference will begin with a session of a couple of days in Copenhagen, and thereafter visit various towns and country districts and interesting institutions and establishments in Denmark, both on the Islands and on the mainland of Jutland;

It will continue its sessions during this tour by gathering in the evenings for Conference business at various stopping places en route;

It will visit some of the People's High Schools and Agricultural Colleges which are such a distinctive and important feature of Danish social life;

Special facilities will be given to study Danish agriculture and its methods, the Danish land system, cooperative dairies and other cooperative undertakings;

There will be excursions to some of the formerly entailed estates out of which peasant small-holdings have been created, with tenure on the principle of private ownership of all improvements, subject to payment to the community of rent for the land determined by the periodically assessed value of the land apart from improvements;

The Conference will return to Copenhagen and conclude with a meeting or a day's session there.

A Conference so arranged, combined with a tour of this kind, will not only give new strength and inspiration to the movement in the International sense, but will be of particular advantage to our progressive forces in Denmark by bringing into intimate association with the work and meetings of the Conference a number of the active centres in the provincial towns and in the counties and parishes, as well as in the Metropolis.

Notice of intention to take personal part in the Conference should be sent to the United Committee for the Taxation of Land Values, 11, Tothill Street, London, S. W. 1, where the correspondent resides in any country other than Denmark, Norway or Sweden; and from these latter, notification should be sent to Messrs. F. Folke and Abel Brink, 15, Monradsvej, Copenhagen. For those who in any event are unable to travel to Denmark, the intention is to open a roll of honorary members, and it is hoped that many will associate themselves with the Conference in that way.

Announcement will be made later of other arrangements—membership fee, probable expense of travel, papers or addresses to be discussed, etc.

*Meanwhile, the Danish Joint Committee and the United Committee ask that this announcement be reprinted by all journals, in every country, devoted to the Taxation of Land Values and International Free Trade so that intimation may be given to their readers and invitation conveyed to all with whom they are in touch.*

## Taxes and Land Gambling

HERE is another millstone about Cleveland's neck. Everybody knows it is there. Everybody knows who put it there. Everybody knows all about it. One of the things that everybody knows about the exorbitant taxes in Cleveland is that nothing will ever be done artificially to correct them. Nothing but the operation of natural laws can avail. Protests of business men, victims, will be fruitless, we fear.

We have very great respect for the county auditor, Mr. Zangerle. He is a competent and capable man. But Mr. Zangerle knows and we should know, that evading taxes or juggling valuations is not at all the right way, or any way, to lighten the tax burden. The only way to do that is to get at their cause. The speculation fever must be reduced. We suspect in Mr. Zangerle not only the cold efficiency of a scrupulous tax agent, but a warmer desire on his part to help us by showing us vividly the costliness of the fundamental mistakes we make.

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Cleveland has been indulging in an orgy of land speculation for years. Land has been put on the basis of suspenders, shoe strings, coffee grinders, toy balloons and every other sort of merchandise. The usefulness of land has been made secondary to its gambling possibilities. The result is that paper profits have been pyramided into a set of land values that the land itself does not justify. The test of land values is the amount that land will legitimately earn by use, not what it may be unloaded for on to the next fellow. We have done business on a radically different and radically wrong understanding of that important fact. There can not be, to illustrate, one way of calculating valuations for rent-fixing purposes and another for tax-paying purposes, on the same land.