

THE SINGLE TAX MOVEMENT IN DENMARK.

(For the Review.)

BY P. LARSEN.

As early as 1886 "Progress and Poverty" was translated and published in Norway (by Mr. V. Ullman). At about the same time two other books of Henry George were translated into the Norwegian language ("Social Problems," 1886; "Protection or Free Trade?" 1887).

It was not, however, in Norway but in Denmark that the teachings of Henry George became most generally known and understood; and to this day the "philosophy of freedom" has found root more deeply in Denmark than in the two other Scandinavian countries.

During the fall of 1887 Mr. V. Ullman, Norway, lectured in Denmark and was the cause of much increased attention to the ideas of Henry George. But the Danes soon got Single Tax champions of their own. First among these was Jacob E. Lange, now lecturer at the agricultural school Dalum, near Odense. Mr. Lange was in England in 1886, studying botany and gardening at Kew, London. When there he became acquainted with Henry George's teachings. He read "Progress and Poverty" and soon came to the conviction that he had in this book met with the real solution of the social problem. Mr. Lange has ever since been one of the most able and staunch advocates of the Single Tax philosophy in Scandinavia.

To propagate the new thoughts in Denmark Mr. Lange wrote some articles (on Freedom and Equality) in a widely circulated weekly paper and called forth a debate which was continued, partly in this paper, partly in some other papers during the following two or three years.

Some adherents of the cause had been won, and they did a good deal of work; but the Danish people at large did not understand the new thoughts, and generally were of the opinion that the Single Tax System would be particularly injurious to the farmers.

A "Social Reform Union"—the first

Henry George League in Scandinavia—was organized in 1889. Among the leaders were Mr. V. Ullman, Norway, Mr. Jacob E. Lange and Mr. Fernando Linderberg, Denmark. Several public meetings were held and good work was done; but it was impossible to turn the tide. The first Single Tax movement in Denmark came to a decline and seemed to be almost dormant for some years.

However, the seed had been sown, and it had in it the germinative force of truth.

At the close of the 19th century and during the first two years of this century our politicians were busy considering and discussing tax reform—but not at all on land value taxation lines. Very few of them, if any, had the slightest idea of Henry George's teachings, and, accordingly to get real tax reform was out of the question.

We had here in Denmark some very old land taxes, or, rather, land value taxes on agricultural land. These taxes were founded on ancient and inadequate valuations and, consequently, needed regulation and completion. Yet, imperfect though they were, these old taxes constituted a remainder of the people's right to their native land.

Neither the politicians, nor the land-owners, nor anybody else, except a few scattered "Georgeians," seemed to have any understanding of this fact. By far the greater part of the peasantry considered the land taxes to be very unjust and raised a movement for their abolition. Being the most powerful class throughout the country and controlling the majority in parliament, they at last succeeded in getting rid of the land taxes, and a new system of taxation was introduced by the tax laws of 1903.

In consequence of these laws the old land taxes are to be abolished by gradual steps in the course of 20 years, and to be replaced, partly by real estate taxes (i. e., taxes on land and improvements thereon), partly by taxes on capital, and partly by progressive income taxes.

This "tax reform" of 1903 was to the benefit of the immediate landowners, particularly the greater ones, who reaped in a large profit through enhanced prices

of their property. But all other people will, of course, have to pay so much more for the access to land.

The share in the soil of their native country, which the Danish people at large had hitherto possessed, thus passed into the hands of private individuals, while the burden of taxation was placed much more heavily upon labor and industry.

But during the time of discussion preceding the carrying of the tax laws, and still more during the following years, when the reform was practically applied and began to show its bad effects, the people became more commonly interested in, and came to a fuller understanding of taxation questions.

The time had come when people in Denmark were more willing to listen to the advocates of land value taxation, and also more able to understand their teachings. "Georgeism" was discussed through the country, at meetings and in newspapers.

In 1902 the few scattered disciples of Henry George met in Copenhagen and organized a new Henry George League. This union has increased ever since, and the number of members is at present 2,300. This is no small body for our little country; but a far greater number of our people must be reckoned among the land value taxationists, particularly of the small freeholders or cottagers—the "husmænd."

On November 8, 1902, a meeting of delegates, representing some 100 associations of husmænd, was held at Koge, and here, after an address by Mr. S. Berthelsen, solicitor of Hong, the so-called Koge-Resolution was unanimously adopted. The most important items of this resolution are as follows:

"The progress and well-being of the husmænd as a class cannot be based on contributions from the state or from other classes of society, nor on similar exceptional measures, but only the full acknowledgement through legislation of their equal rights with the rest of the community.

"Consequently the husmænd do not claim any special favors for themselves from taxation legislation.

The husmænd demand the abolition, as soon as possible, of all duties and taxes on articles of consumption, such as food, clothes, furniture, buildings, live stock,

implements, engines, raw materials, and the earnings of labor, because all such burdens oppress labor and small homes.

"The husmænd demand that public expenses be met by a tax on land values which are not due to the labor of the individual, but to the growth and progress of the community. Such burdens will not oppress labor; on the contrary, they will make land cheap and thus make it easier for each man to get his own home."

During the following years this resolution has been adopted by the husmænd associations in almost all parts of the country and is to day acknowledged by them as their taxation programme.

The pushing forward of the land value taxation movement among the Danish husmænd is due to Mr. S. Berthelsen more than to any other single person here; he has been indefatigably propagating the cause at meetings and in newspapers throughout the country. For six years Mr. Berthelsen has been editor of the Single Tax paper *Ret (Justice)* which has been very widely circulated.

Of late the land value taxation movement in Denmark has got a new impetus from Mr. Joseph Fels who has generously contributed to the cause in our little country. By the aid of the Fels Fund it has been possible to greatly extend and intensify the land value taxation propaganda. Literature has been spread, and hundreds of addresses have been delivered all over the country.

In June 1910 Mr. Fels (accompanied by Mr. John Orr and Mr. C. J. Cawood of London) visited Denmark. On this occasion Mr. Fels proposed that a central office for Single Tax propaganda in Denmark be started in Copenhagen, and he offered to give \$2,500 for that purpose. The office has now been opened at Fredericiagade 25, Copenhagen, just opposite our House of Parliament.

The deep rooting of the land value taxation movement in Denmark has lately been manifested by the organization of a new "Trades Union of Agricultural Laborers." The programme of this new body contains the following planks:

"To restrict the great social dissimilarity and to procure greater economic freedom

for the lower class in the country it is necessary to bring about a great and radical land reform. We claim:

"a—That the equal right of the people to the soil of their country shall be acknowledged.

"b—That the value of land, which is due to the presence and industry of the community, shall, as soon as possible, be made common property by means of taxation.

"c—That the land value tax shall be used for the abolition of taxes which now burden labor and consumption, such as taxes on buildings, land improvements, food, clothes, etc."

It is very interesting and encouraging to see this new labor union go to the root of the social evil and choose its own way of progress.

Almost all the industrial laborers in our cities and towns have hitherto been social democrats of the Marxian school, and have been in strong opposition to "Georgeism." But things seem to indicate that they will not be able to keep this position. Many a social democrat here, even some of the leaders, begin to advocate land value taxation.

It is peculiar to Denmark, I think, that "Georgeism" has been more generally understood and acknowledged in the country and among the farmers than in the towns and among the business people. English Single Taxers, visiting Denmark, have expressed surprise at this fact. It is quite the reverse in England, they say.

For years the party politicians in Denmark ignored the land value taxation movement, and politics and legislation were absolutely destitute of Single Tax ingredients. But things altered, especially when the most numerous class of voters, the husmænd, began to show more decidedly their inclination towards the land value taxation principles. The time had come when the "democratic" parties found it wise to insert some small Single Tax planks in their political platforms. The beginning was made by the new radical liberal party at a meeting of delegates in Odense in 1905, where the programme of that party was agreed on. It contains the following items:

"The real estate duty is to be converted under consideration of the principles of land value taxation. When public enterprises produce an increment of the ground value, the municipality and state must be secured a share in such increment."

January 1907 the minister of traffic, S. Hogsbro introduced bills relating to the building of new railways and the widening of the harbor at Esbjerg. In these bills he proposed to levy a *continual* increment duty on the land benefited by those works. The bills were afterwards carried, the railway bill, however, not without heavy mutilations.

In October, 1909, the radical liberal party, although representing but a minority of the voters, was called upon to form a new ministry. This ministry, being in power till June 1910, made the first legislative steps in the direction of land value taxation. In accordance with the programme of that party the minister of the interior, Dr. P. Munch, tried to stop the conversion of the old land duties into real estate duties; but he did not succeed. Mr. Munch also moved that a separate land valuation be made in certain parts of the country for experimental purposes, so as to anticipate the effects of a general land value duty. The conservative and moderate-liberal parties vigorously opposed this motion; but, nevertheless, it was carried at last. The valuation has not yet been made.

Our present moderate-liberal government is not in favor of land value taxation; but advocates of the system are often heard in our House of Parliament.

Just now the Danish Single Taxers are as active as ever, and good work is being done. The new central office in Copenhagen, being under the charge of Mr. and Mrs. Bjorner, it is hoped will be a means of uniting and concentrating our militant forces. A new fortnightly paper *Den Lige Vej* (*The Straight Way*) has been started under the editorship of Mr. K. J. Møller, of Helsingør.

Henry George's books "The Condition of Labor" and "Progress and Poverty" have been translated into Danish by our veteran Single Tax champion, Mr. Jacob E. Lange, who has also written an excellent book on Political Economy. Mr. Lange is President for the year of the Danish Henry

George League and of the Danish Fels Fund Committee.—P. LARSEN, Olstykke, Denmark.

JOSEPH FELS' TRIUMPHAL TOUR TO THE COAST.

Many newspaper clippings have reached us commenting upon the speeches of Mr. Fels, who in company with Mr. Daniel Kiefer is on the way to the coast.

From the Minneapolis *Tribune* we extract these quotations from a speech made in that city:

"I believe in the Single Tax principles of Henry George as the salvation of the people."

"Charity is sometimes necessary under present conditions to keep people from death. I never give to charity except when my heart gets the better of my head."

"We have a lovely government that protects everybody but its people, and it is headed by a man a little bigger than I—I mean in material size."

The *Tribune* says Mr. Fels "has a big mission and a pile of money."

The St. Paul *Pioneer Press* gave a short report of a speech made by Mr. Fels before the St. Paul Commercial Club.

In Detroit Mr. Fels addressed the Board of Commerce, and the Detroit *News Tribune* gave a column report of the speech in which Mr. Fels detailed the progress of the movement abroad.

In Cleveland Mr. Fels spoke before the Woman Suffrage Party, and again at the auditorium of the Chamber of Commerce. The Cleveland *Plaindealer* gave a column report of this speech.

Chas. Frederick Adams is lecturing in the west under the management of the Monro Lecture Bureau. Robt. Cumming, of the Peoria, Ill. *Star*, writes us from that city saying, "Mr. Adams made a great hit here and completely won the hearts of his hearers. He is a convert-maker. No abler man has visited Peoria in the interest of our cause."

NEWS—FOREIGN.

GREAT BRITAIN.

THE LIBERAL POLICY TWICE VINDICATED IN 1910—SOME GEMS FROM RECENT TORY UTTERANCES—RICHARD M'GHEE ENTERS PARLIAMENT AS MEMBER FOR MID TYRONE—OTHER ELECTION RESULTS.

Twice during the year 1910 the electors of Great Britain were called upon to pass judgment on the Government and its policy. In December as in January, both were vindicated. Thus for the third time in succession, first by the late Sir Henry Campbell-Bannerman, and twice by Mr. Asquith, the Progressives have been returned to office by large majorities. Three times in succession has Mr. Balfour led his followers to defeat and judging by the present state of political parties, there lies before us a long lease of office and power for the Radicals. The Unionist party is no happy family; differences of opinion daily become more pronounced. One section of the party is determined that our tariffs for revenue shall be converted into tariffs for protection, whilst the other section appears to have no policy, except that of lying low, and "sayin nuffin." After seven years, Mr. Balfour has still unsettled convictions on the tariff question, as on every other. Both the Tariff Reformers and the Free Trade Unionists claim him as a supporter of their conflicting ideas. One feels inclined to agree with a writer in the *Manchester Guardian*, who says that "If a man ever stood forth as the incarnation of all that is ambiguous, tortuous and pusillanimous in politics, weak-kneed, wrong-headed and faint-hearted, that man is the Right Honorable A. J. Balfour, ex-Prime Minister of England." Yet with all his weaknesses and faults, Mr. Balfour is at present the only possible leader of the Unionist party. Lord Rosebery, who is now more "Tory" than the Tories themselves, said in 1895: "But I can tell you this of place without power, or place with a minimum of power, it is a purgatory, and if not a purgatory, it is hell."

To what lengths our political opponents are prepared to go in the keenness of their