

DENMARK

The first introduction of the Single Tax philosophy in Denmark was made by a Norwegian disciple of Henry George, Mr. V. Ullman.

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 till this day the "philosophy of freedom" has found deeper root in Denmark than in the two other Scandinavian countries.

During the Fall of 1887 Mr. Ullman lectured in Denmark and was the cause of much attention being drawn to the ideas of Henry George. But the Danes soon got Single Tax champions of their own. First among these was Jakob E. Lange, now lecturer at the agricultural school at 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 thought in Denmark Mr. Lange wrote some articles on "Freedom and Equality" in a widely circulated weekly paper which called forth a debate continued, partly in this paper, partly in 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 under-

stand the new teachings 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. Jakob E. Lange and Mr. Fernando Linderberg, Denmark. Several public meetings were held, and good work was done; but it was impossible to turn the current in our direction. 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 nineteenth 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 to get any real tax reform for the benefit of the common people was well nigh impossible.

We had 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 correction. Yet, imperfect though they were, these old taxes constituted what remained of the people's right to their native land.

Neither the politicians, nor the landowners, nor anybody else, except a few scattered "Georgians," 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 up 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 in 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 immediate benefit of the landowners, particularly the greater ones, who reaped a large profit through enhanced prices. But all other people will, of course, have to pay so much more for 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 out of the new 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 generally 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. "Georgism" began to be discussed through the country, at meetings and in newspapers.

In 1902 the few scattered disciples of Henry George had met in Copenhagen and organized a new Henry George League. This union has now about 3,000 members. But a far greater number of our people are to be reckoned among the land value taxationists, particularly many small freeholders or cottagers—the "husmænd."

On November 8, 1902, a meeting of delegates, representing some 100 associations of husmænd, was held at Köge, and here, after an address by Mr. S. Berthelsen, solicitor of Höng, the so-called Köge 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 on the full acknowledgment 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 was 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, of Høng, more than to any other single person. He has been indefatigably propagating the cause at meetings and in newspapers throughout the country. Since 1904 Mr. Berthelsen has been the editor of the Single Tax paper *Ret* (Justice), which has been widely circulated.

In 1910 and following years the land values taxation movement in Denmark got a new impetus from Mr. Joseph Fels, who generously contributed to the cause in our little country. By the aid of the Fels Fund it was possible for several years to greatly extend and intensify the land value taxation propaganda. Literature was widely circulated and hundreds of addresses were delivered all over the country.

In June, 1910, Mr. Fels visited Denmark. On this occasion he 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 was opened November, 1910, and has been maintained ever since.

In 1910 a new organization of farm laborers was formed, with a programme mainly on Single Tax principles. This organization, however, had to contend with another farm laborers' organization of a more socialistic character and for a few years nothing of consequence resulted. Much work was done to unite our forces and at last, in 1913, a joint organization was formed, the programme of which contains the following planks:

- (a) Acknowledgment of the people's right to the land.
- (b) The value of land which is due to the growth and industry of the community must, by taxation, as soon as possible, be made public property. At the same time the taxes levied on labor and

consumption, on food, clothes, buildings and ground-improvements, are to be abolished.

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 "Georgism." But things seem to indicate that they will not maintain this position. Many a social democrat among the leaders, has begun to advocate land value taxation; even the leading party paper, *Social Demokraten*, now recommends some land value taxation measures.

In 1913 a Christian association (Kristelig-socialt Forbund) was formed with the object of "seeking Christianity's claim of righteousness more clearly recognized and more fully accomplished in society." This association, in its programme, demands:

(a) Equal rights for all and the abolition of all privileges.

(b) The application of socially created values to the requirements of State and municipalities.

(c) The taking control or possession by State or municipality of such large industries as develop into monopolies.

Much good I think is to be expected from this new and increasing association. It has already done excellent propaganda work. Among its leaders are several well known Single Taxers.

For years the party politicians in Denmark ignored the land value taxation movement, and politics and legislation were absolutely destitute of Single Tax principles. But things altered, especially when the most numerous class of voters, the husmænd, began to show more decidedly their inclination towards 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 radical liberal party at a meeting of delegates in Odense, 1905, where the programme of this party was agreed on. It contains the following declaration:

"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."

In January, 1907, the minister of traffic, S. Högsboro, intro-

duced bills relating to the building of new railroads 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 railroad 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 party programme the minister of the interior, Dr. P. Munch, tried to stop the fatal 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 the motion; but, nevertheless, it was carried. The trial valuation was made in 1911. Although the work was carried out in somewhat heterogeneous manner, the result was very interesting and, as a whole, rather significant; yet it must be considered insufficient to show, definitely, the effects of a general land value taxation.

After a general parliamentary election had taken place, the radical-liberal party again came to power (June, 1913). The main object of the new government was the introduction of a new constitution, in which they succeeded June 5, 1915. The most important provision in this "freest constitution in the world" is that equal suffrage is given to all, men and women. It may now be said that with this instrument whenever the Danish people make up their minds they can have the Single Tax.

In October, 1913, the government proposed a bill providing for a new general real estate assessment with separate land valuation. This very important proposal caused much debate, both in parliament and in the country. The bill was unanimously adopted by the lower house (Folketinget), but was rejected by the conservatives in the upper house (Landstinget), and did not become law.

In November, 1915, the government again placed the (1913) real estate assessment bill before the parliament. The land valuation provisions of the bill caused a very interesting debate which showed how the irresistible power of the land value taxation movement had grown. Just before Christmas (1915) the bill was carried in both houses. The first general separate land valuation in Denmark took place in 1916.

The Single Tax system is being persistently discussed throughout our country, both in newspapers and at meetings. Single Tax literature has been abundantly circulated among the people. Henry George's books, *The Condition of Labor* and *Progress and Poverty* have been translated into Danish by our veteran Single Tax champion, Mr. Jakob E. Lange, who has also written an excellent book on political economy. *Protection or Free Trade* has been translated into Danish by the writer.

Since 1910 a fortnightly paper, *Den lige Vej* (The Straight Way), has been published by our Henry George League. For the last three years this paper has been edited by Mr. S. N. Starcke, Ph.D., M.P. The President of the Danish Henry George League is Mr. Jakob E. Lange; the Secretary, Mrs. S. Björner.

—P. L.