

## NORWAY

In 1885 *Progress and Poverty* was translated into Norwegian by Mr. V. Ullman, then school teacher, and later politician and president of the parliament. Mr. Ullman was a fervent believer in the Single Tax and delivered many lectures on the doctrines of Henry George in Norway and Denmark. A monthly periodical edited by Mr. Ullman became the organ of the Single Tax movement in both countries, with Jakob E. Lange as the Danish editor. This paper suspended after a short career. In 1893 Mr. Ullman visited America and made the acquaintance of Henry George. In 1907 he addressed the Workingmen's League, which conference by resolution urged Parliament to give power to the local bodies to provide land for cheap homes, to acquire unused land, and to take up the taxation of unearned increment of land, especially mines and waterfalls.

In the same year was formed the Henry George League, with Mr. Ullman as president. The League published *Retfaerd* (Justice) from 1908 as a monthly publication. In 1910 Mr. Ullman passed away, and the journal suspended until revived in 1912 with the help of Mr. Joseph Fels, who visited Norway in June of that year. The League was reorganized with this declaration of policy:

"The object of the League is that the law and taxation regarding land shall be such that the land may be easily accessible to the users, that speculation in its selling value may be excluded and that the unearned value may be secured for the people."

In 1907 Mr. H. E. Berner, then burgomaster in Christiana, (not a Single Taxer but interested in the taxation of land values) drafted a bill providing a municipal tax on the values of land, but this bill was never brought before Parliament.

In the country districts is an old municipal land tax according to principles laid down in a statute of 1818. It is a tax on the unimproved value of the land, but as the last assessment was from

1863 to 1884, it furnishes but imperfect evidence of present values. The Parliament in 1910 asked the government to appoint a commission to examine the case for amending this law. Burgomaster Berner was a member of this commission which drafted two bills, one providing for periodical assessments, the other for a tax on the unearned increment. These bills have not yet been brought before Parliament.

In the towns of Norway the land tax, according to a statute of 1882, was laid on the capital value of the land and improvements taken together, but a statute of 1912 gives the town councils the power to assess the land separately and to tax the land at a higher rate than the improvements. The capital, Christiania, previously taxed the undeveloped land at a lower rate than the developed, but has since remedied this defect.

It should be remembered that in Norway the land taxes go only to the municipalities and counties, not to the State, and even the main revenues of the municipalities are derived from an income tax. The principle of taxing the unimproved value of the land is old in Norway and the conditions afford a promising base for the further development of such taxation. But this development is sure to meet a stubborn resistance, as soon as the many peasant owners begin to believe their "rights" endangered. And that class is politically the most powerful in Norway.—s. w.