

estate boomers and land exploiters, who are constantly on the watch and eager to hear every whisper of a new enterprise, not with the intention of helping it along, but with the dirty and immoral desire of anticipating its wants and forstalling it by buying up the land, water and air spaces it may need to carry on its work, and then charge it three or four prices over and above what it should actually pay before they will allow the enterprise to secure the site it must have before it can carry on a work that will benefit the community in which it exists, and the world as a whole."

THE history of the progress of land reform and tax reform is and will continue to be the history of the progress of civilization.

NEWS FROM DENMARK

The progress of the Single Tax movement in Denmark in 1914 may be divided into the work for our principles among the people and our work to change our taxation laws in accordance with these principles. The result of our educational work has been gratifying. Workers have been added to those already in the field and the press is becoming more hospitable. Though the press for the most part remains indifferent the papers actually hostile are less in number.

The war has caused some decline in the work, but after the first great shock we are going ahead again. For the year ending August 1, two hundred and thirty lectures have been delivered. C. N. Starke, Ph.D., has delivered eight lecture courses of six lectures each, and several of our workers have appeared before our high schools and schools of agriculture. In this connection Messrs. Lange and Christensen are to be named.

Of course the greatest work for the cause has for the most part escaped record. The Small Holders Societies, the Henry George Leagues and the schools of agriculture have done good work.

The Radical Party, now in power, has as its programme the abolition of customs and a gradual introduction of the taxation of

land values. That party and the Social Democrats have a majority in the lower house.

The Small Holders Societies have a programme in the same line. Still better, they are advocating the principle, equal rights for all, privileges for none. Their membership is now 50,000. Denmark had in 1911 two and three quarter million inhabitants.

The Minister of Agriculture, M. K. Pedersen, has been active in propagating the following reform plan: Taxation of real estate; an unearned increment tax as high as four per cent.; the right of every grown man and woman in the country to get sufficient land to cultivate and in the city enough land to erect a home. This object to be secured by confiscation with reasonable compensation to the owner.

The Social Democrats will come our way by and by. We have many Georgian Socialists. Their programme is being changed to meet the needs of the country people.

The political events favorable to our propaganda are several, chief of which is the report of the Committee on Local Taxation, the whole committee agreeing upon the following recommendations:

1. That a separate ground valuation in connection with the valuation of real estate be made.
2. That the increasing local expenses be raised by taxation of land to some further extent.
3. That exemption from taxation shall affect improvements only.
4. That public improvements, such as water, etc., be charged to some extent to the landowners getting the benefit of them.

In that voluminous report of 460 pages Mr. S. Berthelsen's special report is to be noted. He has indicated with much labor and ingenuity how the tax laws may be made to conform with our principles. He has introduced much useful information respecting taxation in Australia, New Zealand, Sweden, etc. The Somers Assessment System is explained in detail. This report has great importance, for it carries our principles into administration circles.

Another political event of importance is the passage in the lower house of a bill for the re-valuation of real estate with separate

land valuation. The upper house rejected the bill on account of the land valuation clause. The opponents of the bill argued the imperfection of the valuation machinery. But the real reason was clear enough. The landowners did not want to disclose the real value of their holdings. But their power is on the decline, as the government is appointing members to the upper house to fill vacancies caused by death.

The landlords' power is threatened from another quarter. That is the pending constitutional amendment decreeing universal suffrage for men and women, rich and poor, in the election to the upper house, the same as prevails now in elections of members to the lower house. When that amendment is carried the special power of the landlords will be a thing of the past.

Thus it will be seen that though this unfortunate and terrible war has created great uncertainty the prospect for our reform is not really so bad and gives us heart of hope in this evil time—ABEL BRINK, Copenhagen.

A RHYMING PEDDLER.

I have been not a little surprised at the number of people that I have met during the few weeks that I have been visiting Philadelphia who call themselves Single Taxers, or who at least are in favor of reducing or removing taxes from improvements.

The case that surprised me the most, however, was a man who came to the door peddling pins, needles, etc. When an able, skillful man comes that way, I know it is the last resort of an unemployed; therefore, I nearly always buy something.

In conversation, I soon found that years ago he was a faithful attendant at the Single Tax meetings and in the same establishment where he worked, he had a friend, Mr. Barlow, who was something of an apostle in his way.

At one time Mr. Barlow with some friends went to appeal against the low assessment of some vacant land. My peddler friend then composed the following lines, which he assured me he had never committed to writing. I therefore got him to dictate

them as I thought they might be of interest to your renders. They may savor of crudeness, but from a man to run them in his mind in a foundry, they show readiness and some merit.

LONG LIFE TO JIMMIE BARLOW.

BY JAMES HAMILTON.

Long life to Jimmie Barlow
 The man who's gained great fame,
 By advocating Single Tax
 Which is the modern name
 For adjusting the wrongs of centuries
 That have oppressed and trod
 On the masses of the people
 By the masters of the sod.

Today he has gone and left his shop
 To make his last report,
 Before the Bar of Justice
 In the City of Camden Court,
 Where he'll complain with cold disdain
 Of the grabbers of the sod,
 Who're tramping down beneath their
 feet
 The laws of man and God.

I would that every toiler
 From Maine to the Golden Gate
 Of our far-famed California
 Would sign upon our slate,
 And fix a just taxation
 And make the folks disgorge,
 According to the teaching
 Of our leader, Henry George.
 —W. A. DOUGLASS.

THERE is a bill before the Wisconsin legislature advocating home rule in taxation. Assemblyman Edward Nordman, a Single Taxer, is its sponsor.

D. W. BUCHANAN, of Winnipeg, addressed the Colorado Single Tax Association in Denver, on Feb. 9, his subject being "The Single Tax in Canada."

PRESIDENT WILSON has appointed T. L. Siddons to the Supreme Court of the District of Columbia.