

THE USE OF LAND-VALUE MAPS

CLEVELAND, Ohio, although it levies local taxation on the (capital) value of land and improvements at the same rate (it is not a "single tax city") provides excellent instruction on the *methods of valuation* by separating the value of land from that of the buildings or improvements upon it. This systematic procedure is supported and made publicly understood by means of the book of street maps published by the Board of Commissioners of Cuyahoga County, in which Cleveland is situated. Mr. John A. Zangerle, Auditor of the County and responsible head of the valuation department, has kindly sent us a copy of the book which is entitled, "The Principles of Land and Building Appraisals as Scientifically Applied in Cuyahoga County," and in which he illustrates and explains these principles. The maps display the land value per foot front along all the frontages, these values being subject to "corner influences" and other governing factors, as the text explains. We could wish that this demonstration of land valuation practice were in the hands of every person concerned with real estate assessments, especially those amongst us in Great Britain who are engaged as valuers, surveyors and rating assessors in a professional or municipal capacity. The same may be said of the New York land-value maps and particularly of the whole series of land-value maps which are published for every town and district throughout Denmark. Here is the answer to any and all contentions that the valuation of land, apart from buildings and improvements, is either impracticable or impossible.

The revaluation of Cuyahoga County, comprising fourteen cities and 46 villages and townships, with a total population of 1,269,910 and involving 366,360 parcels of land, costs approximately \$650,000—no more than £163,000. It is a small figure but it would be considerably less if the assessors were not obliged to go to the trouble, and expense, of valuing the buildings and improvements, which, *unfortunately*, must be done because, *unfortunately*, the State law requires that buildings and improvements be taxed. That is what is wrong about the American system as well as our own. From the land-valuer's point of view, however, the argument is dismissed that the separate assessment of the value of land is an expensive undertaking, in any respect barring the way to the appropriation of that value for the good of the community or delaying that most just and beneficial reform.

DENMARK

A THREE-DAY Conference of the "Ecotechnical High School" was held at the Vallekilde People's High School on September 19th-21st. Using this occasion when so many Henry George adherents come together, the Henry George Union held its annual meeting on the morning of the 19th to receive secretarial and financial reports and elect officers for the ensuing year. The rest of the time was spent in eight sessional meetings of the Ecotechnical School, addresses with subsequent discussions being led by Mr. Lowzow on a "Survey of Internal and External Political Events"; Mr. H. Grönborg on "Youth and the Land"; Mr. S. Bjerre on "The Crofters and the Land Question"; Mr. E. Högsbro Holm on "Some Critical Remarks on Progress and Poverty"; Mr. K. Tholstrup, M.P., on "Can Free Trade be Adopted At Once"; Mr. Bue Björner on "Foreign Travel Impressions"; and addresses by Mr. K. J. Kristensen, the chief of the Valuation Department, and Mr. Uffe Grosen, the Principal of

the Vallekilde People's High School, where all the members of the Conference were in residence. The inclusive cost of the Conference, per head, for the three days was 22s.

The Ecotechnical School, which conducts study classes all over Denmark based on the teaching of *Progress and Poverty*, is a purely voluntary undertaking and is organised from her home by Mrs. Caroline Björner at Ridehusvej 15, Gentofte.

In the political propaganda field, the Justice Party maintains live activity. During September, the party's journals, *Vejen Frem, Ret og Frihed, Realitet* and *D.R.U. Nyt* have announced no fewer than 21 meetings in the main towns and in the countryside, reporting also large public demonstrations drawn to hear Dr. Starcke and other leaders as speakers. On July 27th-30th the Justice party held its Summer Conference at Holstebro. Among the resolutions adopted, it is interesting to note that of the Youth Section, which had its annual meeting at the same time (*D.R.U. Nyt* is, by the way, its official journal.) That Youth Section has the same standing in the Justice Party as the Young Liberals in the British Liberal Party, but they are in far better fettle. Their resolution proclaimed: "We call upon the Government, committed by its promises at the last election, to begin at once with the removal of restrictions or to order a new election. The continuance of the policies it has followed will make the Danish people a class-divided and poverty-stricken society, a menace against Danish democracy, which will perish under the dictatorship of controls. We exhort the Government to the solution of the economic problems by Land Value Taxation fully adopted (*ved Indførelse af fuld Grundskyld*) which, in contrast to the taxation of increases in land value, will be a land reform, restoring to the Danish youth its rights to the land and the opportunities to earn a living." Let the Youth Groups not alone among Liberals but in all our political camps, emulate that demand for freedom and justice, and there will be less to despair of in the present British scene.

JOIN OUR INTERNATIONAL

4 Great Smith Street, London, S.W.1.

THE INTERNATIONAL UNION FOR LAND VALUE TAXATION AND FREE TRADE (Mr. Ashley Mitchell, Hon. Treasurer) invites enrolment of readers of *LAND & LIBERTY* everywhere, the minimum membership fee being 5s. (or \$1) yearly with supplementary donation of any amount for aiding its work. The objects of the Union are thus stated: To stimulate in all countries a public opinion favourable to permanent peace and prosperity for all peoples, through the progressive removal of the basic causes of poverty and war, as these causes are demonstrated in the writings of Henry George. Specifically, towards the realisation of these objects, the Union favours the raising of public revenues by taxes and rates upon the value of land apart from improvements in order to secure the economic rent for the community and the abolition of taxes, tariffs, or imposts of every sort that interfere with the free production and exchange of wealth.

In addition to the membership fee there is the subscription (5s. or \$1 yearly) for *LAND & LIBERTY* payable by the members who desire to have it.

President of the Union, E. J. Craigie, Adelaide; chairman of the Executive, Austin H. Peake, England; hon. treasurer, Ashley Mitchell; secretary, A. W. Madsen.