

Denmark

THE new Danish land law gives landlords until January 1, 1921, to sell 33 per cent. of their land to the government at a fair valuation. They must also pay a special tax amounting to 20 to 25 per cent. of the value of their lands. If they fail to accept this plan, before the end of 1920, they can take it during 1921, but they must pay an additional five per cent. land tax. If they do not sell one-third of the land to the state in 1921, then the offer is withdrawn, and the regular taxes are permanently increased by 1 or 1.2 per cent. of the capital value of the estate. In any case they must pay the 20 to 25 per cent. levy this year. The government proposes to rent the land thus acquired to qualified persons who will work it and will lend them money for improvements, the rental to be $4\frac{1}{2}$ per cent. on the land value.

Italy

VAST tracts of land comprising what is known as the Campagna Romana for miles around Rome have lain fallow and neglected for centuries. Anciently it was a populous and prosperous district. Now the sole habitations are the huts of the herdsmen who tend the half wild cattle.

The *New York Herald*, of January 29 says:

"Many of the great Popes tried in vain to reclaim this lost land. A law recently passed decreeing that land not cultivated to its utmost capacity is liable to confiscation was the real turning point. The owners of some of the largest estates undertook their cultivation. The results were beyond their greatest expectation; the land, which seems to have stored up the fertility of centuries, yielded immense returns on labor. Hundreds of acres on other estates have been drained, plans made for irrigation and modern farm machinery installed. These efforts are believed to be the beginning of a restoration which will eventually include all the arable tracts of the Campagna. In this transformation the ancient city sees a new hope for the supplying of her two greatest needs, a nearer and cheaper source of food and a change for the long demanded extension of her present limits.

All countries are discovering, slowly but surely, that the land question is at the bottom of every social question.

Brazil

AS is known to readers of the SINGLE TAX REVIEW and the Single Tax Year Book, the most Southern State of Brazil, Rio Grande do Sul, adopted some six or seven years ago a land value tax for state revenue purposes which aimed progressively to take the place of all other state taxes.

A few years later, the city of Garibaldi adopted the same system for municipal revenues.

And now we have documents to hand showing that the City of Montenegro in the same state has adopted the same tax system.

The following Decree of the Mayor of Montenegro, Senor Affonso Aurelio Porto, is an inspiring document:—

Decree No. 4, of Dec. 4, 1920.

Affonso Aurelio Porto, Mayor of Montenegro, in the exercise of the attributions conferred upon him by the Municipal Charter, etc.,

Whereas the Municipal Council, by Law No. 1, of Nov. 7, 1920 decreed the Urban Land Tax for the City of Montenegro, thus inaugurating the gradual substitution of all urban taxes by a tax on land, fountain of all wealth, and the liberation of capital and labor from the onerous fiscal charges with which they are now burdened;

Whereas this tax, from its eminently social and human character, the simplicity of its mechanism, the facility of its practical adaptation to our conditions, modifies fundamentally our fiscal system, that old and outworn inheritance from colonial times.

Whereas it corresponds to the public authorities, within the sphere of their action, to stimulate useful initiatives, to facilitate and reward social and industrial development, to protect and not *penalize* with onerous burdens the multiplication of efficient endeavor and the beneficial effects of the employment of capital, which, like labor, are the propelling factors of wealth production;

Whereas No. 10 of Table A of the law above cited authorizes the Mayor to regulate the Urban Land Tax, organize the respective assessments, fix fines, etc.;

Therefore be it resolved:

Art. 1—To approve the Reglamentary By-Law that follows:

Art. 2—The Regulation of the Urban Land Tax shall be enforced on Jan. 1, 1921.

The following extracts from the By-Law regulating the new Urban Land Tax of the City of Montenegro, Rio Grande do Sul, Brazil, will sufficiently explain its character and scope:—

Art. 1—The Urban Land Tax created by Law No. 1, of 22 Nov. 1920 (Budget Law for 1921) promulgated by Decree No 26, of 23 Nov. of the same year, affects all land, whether built upon or not, existing within the urban and suburban areas of the City of Montenegro.

Art. 2—This tax will consist of a fixed rate of one and a half per cent. ($1\frac{1}{2}\%$) on the real value of the land above mentioned.

NOTE:—From the calculation of the real value shall be excluded any buildings, houses, cultivation or improvements representing individual labor, said value being the total of improvements of a public nature,—sanitation, transit, embellishment,—in the urban district; and location, the quality of the land reserved for cultivation, in the suburban district.

Art. 4—For the making of the rate, the superficial area of the lots in the urban area shall be divided into square metres, and in the suburban district, for large landed properties, into hectares; and the tax shall fall upon the value of one or the other, in accordance with the dispositions in the Note to Art. 2.

Art. 6—Annually, in view of the increase of land values, the Mayor shall propose to the Municipal Council the suppression of other taxes from the urban budget, and increase the Land Tax until all taxes levied in the City are substituted by the Land Tax, which thus becomes the Single Tax of the urban budget, and liberates the industry, trade, consumption and other necessities of the population from every fiscal burden.

Art. 9—The following City taxes are hereby suppressed:—

(a)—City rate on the rental value of all properties.

(b)—The industrial and professional license on the following businesses:—(Here follows a list of thirty-eight businesses).

(c)—Special Trade: (Here follows a list of four).

(d)—Various taxes:—The area charge for building within the city limits, license for same, metre frontage tax on land without fence or sidewalk.

(e)—The statistical tax on the export of all products of factories established from 1st Jan. onward, which have no similar competitors in the city.

A Prize to High School Students

THE Henry George Association, 538 South Dearborn Street, Chicago, Ill., has offered a first prize of \$30, a second prize of \$20 and a third prize of \$10 for the best essay on "The Single Tax—what it is and what it will accomplish," submitted by students of high schools on or before July 15.

All essays must be forwarded to the office of the Association. The principal or some official of the high school faculty must certify that the writer of the essay is a student enrolled in his school between March 15 and the close of the school year. All prizes will be awarded on or before September 15, 1921.

How Do They Do It?

IT seems scarcely credible that the following resolutions could have been passed at one and the same meeting of grown-up men. Yet the event actually happened at the annual session of the National Grange, at Boston, in November last, as reported in the *Rural New Yorker*, of December 4, 1921:

1. "Opposing the Nolan Bill (the 1 per cent. land tax and all Single Tax proposals.)"

2. "All taxes should be levied so as to encourage home-owning, and to discourage speculation and tenantry as far as sound public policy permits, by graduated land tax and exemption."

The probability is that the good-natured indifferent mass of the members were willing, for the sake of peace, to oblige Single Taxers and the antis alike, with fine impartiality,—leaving the score a draw. It is also evident that the farmers do not take seriously the political function of this organization.

Exemption of New Buildings From Taxation

THE City Government of New York has taken a step which may have far reaching consequences.

Confronted with the task of finding the means to solve the housing shortage the legislature, as related in the September—October number of the *SINGLE TAX REVIEW*, gave permission to municipal authorities throughout the state to exempt new buildings for dwelling purposes, from local taxes for a period of ten years.

The proposal was not received very cordially by New York municipalities. Some cities, like Niagara Falls, where the need for more houses is acute because of the growing population attracted by the establishment of new industries, actually voted down the proposal. Saratoga Springs, on the other hand, adopted it. The City Government of New York delayed action from September 1920, to the end of February, apparently trying to discover some method by which political capital could be made out of it. F.H. La Guardia, President of the Board of Aldermen, was a most vociferous opponent of the proposal. Whatever benefit the city may derive from the final enactment of the measure will be due to Henry Curran, President of the Borough of Manhattan, a Republican, Alderman William Collins, the Democratic Leader of the Board of Aldermen, Senator Charles C. Lockwood, a Republican, Raymond V. Ingersoll, Secretary of the City Club and Dr. Copeland, the Health Commissioner of the City of New York, whose insistence on the need for more houses and whose lurid presentation of the inevitable consequences of failure to provide them stirred into action our sluggish representatives.

The text of the ordinance as finally adopted reads as follows:

Be it Ordained, by the Board of Aldermen of the City of New York, as follows:

Section 1. Pursuant to and in accordance with the provisions of section 4-B of the Tax Law of the State of New York as such section was added by chapter 949 of the laws of 1920, entitled, "An Act to amend the Tax Law in relation to the exemption from local taxation of new buildings planned for dwelling purposes," it is hereby determined that until January 1, 1932, new buildings in the City of New York planned for dwelling purposes exclusively, except hotels, shall be exempt from taxation, as herein provided, for local purposes other than assessments for local improvements during construction and so long as used or intended to be used exclusively for dwelling purposes, or if a building of four stories or more in height used exclusively for dwelling purposes above the ground floor, provided construction was completed since April 1, 1920, or if not so completed that construction be commenced before April 1, 1922, and completion for occupancy be effected within two years after such commencement, or if on September 27, 1920, in course of construction within two years after such act took effect.

Sec. 2. It is further ordained that such exemption shall be granted to the extent only of one thousand dollars for each living room, including the kitchens, but not