

the fruits of our toil for the privilege of existing. The right of private ownership can only apply to things produced by human effort, and that right we regard as sacred. As to land no man made it, but every one must depend upon it for life, and therefore we say that no man has a better right to it than another.

"Land cannot be divided equally; therefore the only way to secure to all the people their share of the common heritage is to make every user of land pay into the public treasury the rent of the land he occupies in the form of a tax, and since this annual value of land will suffice to run city, state and national government, we propose to abolish all other taxes now levied upon the products of labor.

"This will enable the individual to retain the full value of what he produces, while by placing into the public treasury the values which are and only can be created by society, the individual will receive in the form of public benefits the full return for what he has created as a member of the community."

Among the women who competed the first prize was awarded to Miss Lillian O'Neil, whose paper follows:

"The Single Tax is the abolition of all taxes. No part of that which rightfully belongs to any person need be taken to defray public expenses, as the natural and proper method of collecting revenue is the taking of the ground rent from those who hold land to the exclusion of their fellowmen, it being a self-evident truth that one human being has as much right to the use of the earth, the air, and the natural resources as another.

"This plan will free the land, for just as at present when a person rents land from another he pays for no more than he wishes to use, so will it be when in effect, if not in form, the community is the landlord.

"This freeing of the land will solve the problem of the unemployed, and will increase wages, as wages are controlled by the productivity of the best free land, and where large areas of land now held out of use for speculation are under cultivation, the necessities of life will become plentiful and within the reach of all.

"When the community resumes its rights in the land, the slavery we see will disappear, and class hatreds be no more."

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NEWS—FOREIGN.

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DENMARK.

The Single Tax movement is going steadily forward in Denmark. Both its nominal and political strength are increasing. The daily papers are paying more attention to the movement, and the radical party is taking a stronger position in our direction.

Our small holding societies have now a membership of 40,000. The officers of the national federation sent last Spring an economic-political programme to the local societies for discussion and eventual adoption. It was colored by Single Tax sentiment to a gratifying degree. It is to be regretted that the government has not yet thought fit to propose a measure for the exemption of improvements and the taxation of land values. It is to be regretted, too, that the taxes direct and indirect have become higher. But it should now take notice that this programme was adopted wherever it was voted on. In some cases there was affixed to it a proposal for a graduated tax on incomes and personal property, but this need not worry us.

As a practical measure it is of importance that we secure the separate assessment of land and improvements. This system is now on trial, with some measure of success. Even in the country districts there does not seem to have been any great difficulty. In order to make another and more thorough valuation the radical party has proposed in Parliament a bill giving the Minister of the Interior the authority to make preparations for such a valuation. The Bill was passed unanimously, though with skeptical remarks about its importance from the Socialist and Conservative members. The valuations are to be made this Autumn. This is another step in the direction of taking the tax off improvements. The tax on improvements was introduced in 1903, and has caused general

dissatisfaction among the farmers and business men.

The trial valuations already made show that the landlords possess 80 per cent. of land values, the farmers 62.88, the small holders 35.95, and the house owners 26.25. Who is going to be frightened by the exemption of improvements after this showing? The valuations in Copenhagen have been much criticised as they show only about one fourth ground value, as compared with improvement value. There is obviously something wrong in this valuation, as has been abundantly proved by examples that have been cited.

—ABEL BRINK, Frederickssund, Denmark.

#### SOUTH AUSTRALIAN NOTES.

Mr. Edward McHugh of the United Committee in Great Britain has been here for two weeks, and during that time has addressed twelve meetings. His visit was eagerly looked forward to by the members of the South Australian League, and Mr. McHugh has captivated everyone by his charming manner. In his addresses he was clear and concise, and forcibly presented the Georgian principles to the people. His address at the Commemoration social was very interesting on account of his personal friendship with Henry George. Not only will this visit cause outsiders to think seriously on Single Tax lines, but it will have the effect of inspiring our own workers to greater activity in the cause of true reform. We were all sorry when the time came to wish him good-bye.

The Henry George Social held on August 29th, was a brilliant success. A committee was appointed to attend to the decorations and they did their work well. The place was transformed into a fairy bower. The stage was nicely decorated with lilies, and a photo of Henry George was a prominent attraction. The address was given by Mr. McHugh and was much appreciated. Elocutionary and musical items were nicely rendered, and the evening was brought to a close with dancing and refreshments.

The Purnong Single Tax League consists of an energetic band of workers on the

River Murray. Though the numerical strength of the league is not great, there are no more enthusiastic workers to be found anywhere. This year there was special interest in their social on account of the visit of Mr. McHugh who went there to deliver the address. The drama, "The Story of my Dictatorship," was especially staged for the occasion, and was a great success. Our friends at Purnong are to be complimented on the work they are doing among the farmers on the Murray.

With a view to stimulating interest in land values rating for local government purposes, this league has forwarded literature to every mayor, alderman, councillor and town clerk in South Australia. It is already beginning to bear good fruit; four councils have decided to take polls on the question at the annual elections in December next. Already eight municipalities have adopted land values assessment as their basis for raising local revenue, and we are hopeful that at least another six will come under the operation of the Act next December.

As a proof that the heaven is working, I was invited to deliver an address before the Economic Society at the Adelaide University, on "The Principles of Land Values Taxation." There was about fifty students present, and Professor Mitchell was in the chair. The address was followed by an interesting discussion lasting about two hours, and a cordial invitation was given to me to again visit them.

The federal elections will be held here about next May and things will be very interesting. A clause in the Defence Act makes training compulsory for boys and there is a revolt against this introduction of conscription. A freedom league has been started, and already it has thousands of members who are pledged to demand a repeal of the compulsory clauses of the act. This league will make things very interesting when the elections come on.

The great fight we have in Australia is to beat down protection. The people, chiefly because of the support given by the Labor Party to it, have the idea that a tariff is a good thing for them. We are hammering away to show the fallacy of