

# International Single Tax Conference

(Reported for LAND AND FREEDOM by Chester C. Platt)

IN the history of efforts made by thinking people to secure for the human race more just social relationships, and a happier life upon this planet, the Third International Conference for the Promotion of the Taxation of Land Values and Free Trade held at Copenhagen, Denmark, will, I think, be considered an epoch-making event.

The cause of land reform may seem to have made slow progress since Henry George brought to the attention of the world the essential injustice of private property in land, and said that the truth he sought to make plain would not find easy acceptance. But that there is no reason for discouragement was certainly shown when this conference met in the beautiful parliament building of Denmark, with the names of nearly 400 persons on its membership roll, representing 27 countries, with reporters present representing six great daily papers, with members of parliament on the programme from Germany and England, with a letter of welcome and endorsement read at the first session from C. N. Hauge, the Danish minister of Home Affairs, and with one of America's most distinguished public citizens as the presiding officer. Besides there were 17 delegates from the United States, 22 from Germany, 52 from Great Britain, 5 from Norway and Sweden, 2 from Spain, 2 from Belgium and 2 from Australia.

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When one considers the high scholarship, and the evidence of careful scientific research into every phase of land economics, shown by the papers read at the conference, and the extensive reports in the Danish newspapers, and the keen discussions which followed many of the addresses, one does not wonder that Mr. Hennessy was called upon to broadcast a speech, explaining to thousands of people the aim of the conference, and the message it sought to convey. The speech was repeated in Danish by an interpreter.

A considerable proportion of the proceedings of the conference, and the discussions, were presented in German and Danish, as well as English.

A mighty crowd of Copenhagen citizens turned out for the open air ceremony, on the fifth day of the conference, when Mr. Hennessy laid a wreath of flowers at the foot of the Danish Liberty Memorial. Flags of fifteen nations were carried by women from the "Grunddivigs Hus" to the monument, and floated in the wind while addresses were delivered by Mr. Hennessy, Ole Hansen, Andrew MacLaren, P. J. Pedersen and others.

The monument stands in one of the largest squares of the city, where thousands are passing daily. It was erected in 1792, by subscriptions made by the Danish

peasants, to celebrate the accomplishment of reforms relating to the tenure of land.

Statues around the base of the monument represent civic virtue, courage, thrift, and loyalty.

The monument bears the following inscription:

*"The King understood that Liberty of the People assured in righteous laws inspired Love of Country, Courage in its Defence, Desire to learn and be Diligent, Confidence in Success.*

*"It was the King's Command that Serfdom should end; that the new Land laws should take effect; that the Peasant set free may become brave and enlightened; industrious; a good honorable and happy citizen."*

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The Danish committee and the United Committee certainly planned everything with efficiency and resourcefulness to make the conference successful. Besides the joint assembly room where the meetings were held the conference had the use of a large committee room, a rest room, and several offices. Quantities of land reform literature, in many languages, covered several tables. A small book stand contained a quantity of Scandinavian and international literature, and many sales were made.

Each member of the conference upon arrival was given a badge, a complete programme, and temporarily bound printed sheets containing abstracts of a number of the papers to be delivered, most of them in two languages. As the programme was being carried out from day to day additional printed sheets were given out with extensive abstracts of the addresses.

Several copies of *Det Frie Blad*, the Danish land reform weekly, were also given out. They contained biographical sketches of Mr. Hennessy, Frank Stephens, Jacob E. Lange, Fiske Warren, John Paul, Miss Grace Isabel Colbron and others active in the convention work, with their pictures. Copies of *Grondskyld*, the monthly published by the Danish Henry George Union, were also circulated.

All who attended the conference recognized the wisdom of calling it at Copenhagen. In no city could an atmosphere more favorable to social reform be found. As long ago as 1902 the small land holders of Denmark made a political issue of land reform. A great farmers' convention in Koge passed a resolution demanding "the earliest possible removal of all tariffs and taxes upon articles of consumption" and "the taxation of land values" in place thereof. Many other farmers' organizations followed in the wake of the Koge farmers.

Denmark may almost be called a free trade country. Although a considerable revenue is collected from imports



most articles of common use by the masses enter the country free.

While some land reform legislation has been passed through the united support of the Social Democratic party and the Radical Liberal party, land reformers, not at all satisfied with the slow progress made, have organized recently a new party, known as the Danish League of Justice, whose slogan is "The entire land rent for the use of the People."

This organization did much to fertilize the soil for the conversion for it has held many meetings and put out much literature. The same may be said of the Danish Henry George Union.

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Mr. Hennessy in his address opening the conference made this statement as to recent land legislation in Denmark:

"We are grateful to be in Denmark, also because the government has already taken a definite step forward in the direction of the economic principles for which we stand, by the enactment of the law that will hereafter raise a part of the local revenues through taxes upon land values, while encouraging thrift and industry by exempting in part at least, those improvements on land that are the product of labor. This we recognize as, in principle, an important advance in the direction of taxation reform, even though the first forward step may not in itself be sufficient to produce important social effects.

"But the important thing, as it appeared to some of us who had opportunity to read the synopsis of the debates in parliament published in *Land and Liberty*, is that the distinguished Minister who sponsored the bill and his supporters, as well as some of those who so strenuously opposed it, seemed clearly to see that the bill was a first and forward step towards the gradual shifting of the incidence of taxation from the producers of the country to those who take wealth without working for it."

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I have quoted Mr. Hennessy, verbatim, because there has been considerable controversy as to the extent to which sound land tax doctrines have taken root in Denmark legislation.

Another hopeful feature of the situation, which Mr. Hennessy has not touched upon, is this: Denmark's parliament has for many years, and to a greater degree than any other legislative body in the world, shows a disposition toward social justice and a freedom from the domination of parasite classes.

In a somewhat blind and groping way it has been seeking a remedy for poverty, and a more equitable distribution of the products of industry, as has been shown by its out-of-work insurance, sickness insurance, widow's pensions, old age pensions, liberal workmen's compensation laws, and state aid to farmers.

Of course none of these palliatives for the ills of the body politic would be necessary if the people were given a just system of taxation, but the ferment of discontent which has given rise to this programme of social legislation is a hopeful sign.

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In accordance with a suggestion in the president's address a resolution was adopted by the conference calling on the League of Nations to recognize the root cause of international misunderstandings.

Another resolution, also suggested by the president's address, called for the appointment of a provisional committee to take steps looking towards, what Mr. Hennessy called "a new sort of league,—a league to promote the establishment of economic freedom and justice for the whole world."

This resolution was opposed by Mrs. Signe Bjorner, and other members of the Danish League of Justice, by E. B. Gaston of the Fairhope Enclave, and also by Mr. Warriner and others of the Commonwealth Land Party of Great Britain. There was a free discussion of the resolution, the opposition particularly stressing the importance of the proposed committee being elected in a "democratic manner" instead of being appointed. The resolution was carried, but Mrs. Bjorner, after the vote was taken, announced that steps would be taken to form an International League, "in a democratic way."

After the adjournment of the session, late Monday afternoon, a meeting was held at which a group of delegates elected Mrs. Bjorner Chairman, and Dr. Alex Dam (Denmark), secretary of a committee to form an International organization. E. C. Evans (Pennsylvania) and Miss Grace Isabel Colbron (New York) were made American secretaries, and J. W. Graham Peace secretary for England. Edgar Hoier (Denmark) acted as temporary secretary of the meeting. A resolution was adopted selecting Copenhagen as headquarters of the organization.

One other resolution which came up early in the conference also developed a difference of opinion among delegates and a long discussion.

This resolution grew out of a paper read by Frederick Verinder, general secretary of the English League. It was as follows:

"Resolved: That land monopoly and a mixed system of taxation, national and local, are the root cause of unemployment. This social plague can be cured only if we break up land monopoly by the taxation of land values, and set free industry to make the best use of our land by abolishing taxation on industry and improvements."

An amendment by Mr. Evans, seconded by Mr. Warriner, struck out the latter part of the resolution referring to taxation and substituted these words "by the collection of the annual rental value of land, and set free industry to make the best use of land by abolishing taxation."



This brought out the differences between those who use the words "taxation of land values," and members of the League of Justice and the Commonwealth Land Party who want all land reformers to stop using the expression "taxation of land values" and say instead "collect the economic rent." Taxation they say is "the wrong name for the right thing."

The amendment was defeated and the original resolution adopted by a large majority.

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I will not undertake to even summarize the addresses of the conference. They will all be published in the proceedings. Frederick C. Leubuscher's paper on land value taxation in the United States gave an illuminating account of New York City's system of assessments and of the Pausburg plan. It called out much favorable comment.

One of the most interesting sessions of the conference was on the evening of the third day when Fiske Warren of Harvard was chairman, and E. B. Gaston of Fairhope spoke on "Geoplist-Eorclaves."

Mrs. Anna George De Mille and her two daughters, Agnes and Margaret, received an ovation of applause when they were recognized in the committee hall. Mrs. De Mille responded with a brief speech.

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At the banquet held on the evening of the last day of the conference one of the speakers received with acclaim was C. V. Bramsmaes, the Social-democratic minister of finance, who expressed the hope that the land reform movement might continue to grow in Denmark.

Mrs. De Mille spoke at the banquet and gave interesting reminiscences of her father.

For the banquet Miss Colburn wrote a song, "The Earth is Ours," which was sung several times to the tune, *My Maryland*. It was cheered so heartily that Miss Colburn had to make a brief speech. Leif and Dan Folke, sons of Secretary F. Folke, wrote two songs for the banquet. They were beautifully printed and illustrated with cartoon sketches of President Hennessy, Miss Colburn and others.

On the fourth day of the Conference an excursion was made to Elsinore and Fredericshjort, where a meeting was held. On the sixth day an excursion was made to Spangere, near Hoge, where the Danish system of parceling the land was explained.

Following the close of the sessions at Copenhagen excursions were made to Odense, Nislevgaard, Aarhus, and Viborg, where the Small Holdings and the famous "High Schools" were visited, and various meetings were held.

The Folk High Schools are a unique contribution to education. They are not at all like our high schools, but are rather rural colleges, for the students are from 16 to 40 years of age. These schools give dignity to the life of the agricultural people, and make them proud of their calling. Grundtvig, their founder, was, I believe, one of the world's greatest educators. Both examinations and text books are taboo in the high schools.

## Chairman Hennessy's Opening Address at The Conference

If I may take the liberty to speak for those delegates, who, like myself, have travelled long distances to attend this gathering, I would say we are glad to be in Denmark. A progressive government and an educated self-reliant and industrious people is, I believe, the picture that comes to the minds of intelligent people of other countries when the name of Denmark is mentioned. In America, I assure you, it is not uncommon to hear Denmark spoken of as a high type among the nations of Europe, because of the fame of its system of popular education, the proficiency of its people in producing wealth from the soil, and their ability to organize the world in the organization of efficient co-operative agencies to market the products of the farm. We are glad to be in Denmark to share hands with those fine countries, men and women, who have done so much to bring the message of Henry George to the Danish people, and whose influence upon the public opinion of their country has already borne splendid fruit.

It would seem that the attainment of justice and economic emancipation for the people of Denmark is now but a matter of keeping on. I feel sure, at any rate, that the militant Henry Georgists of Denmark will help to keep this question to the front in the practical politics of their country, so that the government may be led to go on to the end of the road that leads to complete social justice, offering a shining example to the less enlightened nations of the world.

Let me say that the picture of political Europe as a whole that is presented to the gaze of Americans at home is one to induce discouragement and sometimes despair for the future of the people of this continent. Perhaps things are not so bad as they appear, but on the surface of things it all seems very dark. At the end of the devastating war that was to end war forward-looking men of every land felt that out of the years of unprecedented sorrow and destruction must come compensations commensurate with the vast sacrifices and sufferings that the world had endured. It seemed clear enough to men of vision that if civilization was to rebuild itself anew, the fears and hates and greed fostered by most of the governments of the world before the war must be banished from the structure of the new world that must be built. The essentials were: a just and reasonable peace; the ending of economic imperialism and exploitation of the weak by the strong; the removal of the barriers that impede trade and travel between peoples; the abolition of the machinery of war, and the ending of secret diplomacy. None of these things have come to pass. Even the promise of the extension of political democracy, of the self-determination of peoples, has not been realized. Emperors may have disappeared in some places, but dictators, resting their rule upon military power, have replaced governments based nominally upon the consent of the