

ance of George's philosophy of social regeneration through economic freedom—but also, we hope, as an earnest of the will to promote that teaching.

The Manhattan Single Tax Club has moved into a new room at 1165 Broadway, New York City. During the past year Mr C. H. Ingersoll, the president of the Club, has made more than 600 radio broadcasts. He has now completed an arrangement with Radio Station WOR for a weekly 15-minute duly listed and advertised broadcast and is also assured of completing a similar arrangement with each of two other leading national stations. Mr Ingersoll is continuously engaged in lecture work over a wide field on platforms provided by local societies, groups and business or educational institutions. An informal social meeting of the Club is held every Friday evening.

DENMARK

It will be remembered (*Land & Liberty*, July, 1933) that legislation was passed affecting the local taxation in the Counties whereby practically all the local taxation was to be assessed upon land values; but the levy of this taxation was suspended to the extent that the computed "act profit" in any year from agriculture fell below the profit that obtained in 1929-30 taken as a standard. Meanwhile the remission of that County taxation was to be made good to the County Councils by a subvention from the National Exchequer. But since then, apparently, profits have been restored to Danish agriculture (Question—What part have the Elliot quota schemes played in this!)—so that the Treasury subventions, or "doles," can be dispensed with and their place has been taken by land value rating as required by the new law of May, 1933.

The Home Minister, Mr Dahlgard, stated in the Danish Parliament in November last that "of the total amount of County taxation, namely 22,000,000 crowns, altogether 19,000,000 is assessed upon land value and only 3,000,000 upon the value of improvements." He was replying to a question of Mrs Elna Munch, who had asked on behalf of the Copenhagen Municipality whether, in accordance with their demand, legislation would be passed to transfer a greater part of municipal taxation upon land value in relief of buildings. He was watching the results of transferring the county rates upon land values and hoped to introduce legislation that would give not only the urban municipalities but also the country parishes a greater option in the matter of increasing the rates on land values.

The Copenhagen City Council considered the annual estimates on 24th November and a long debate took place on the proposal of Mr Lamming for amending the rating law giving power to the city to increase the land value rate to 12½ per 1,000 instead of the present maximum of 7½ per 1,000. Every ½ per cent levied on (capital) land values, he said, corresponded in revenue yield to 10 per cent of the local income-tax, which by his proposal would be reduced by 5,000,000 crowns annually. He made the very good point—incidentally answering those who contend elsewhere for municipal income taxes—that the land value rate has a special advantage, because land values are localized and cannot be moved outside the boundaries of the town to escape taxation; and that the land value rate will fall in particular upon those high central land values which in so many cases are owned and appropriated by people who have moved their domicile beyond the city boundary, where they are free from the Copenhagen local income-tax. The Mayor gave a sympathetic reply.

In Gentofte, a residential suburb of Copenhagen, the local rate on land values (levied by the parish, apart from county rates) is only 1·2 per 1,000. At a recent meeting of the local council the Social Democratic and Radical Minority proposed increasing the rate to 6 per 1,000 and met with the vehement opposition of the majority, led by the Mayor. As a fact, Gentofte is the Eldorado of land speculation in Denmark. The population has increased from 31,700 to 54,300 between 1916 and 1933, and in the same period the assessed land value of the town increased from 47,000,000 to 70,000,000 crowns. The Mayor advised what should be the attitude of the majority. In view of the already high county rates, he said, any increase in their own district rate

would be a great burden on landowners; it would mean a great fall in land values and in the case of the large properties it would be passed on to tenants in the form of increased rents. Quite a delightful case of having it both ways but typical of the lack of the sense of humour of more than one opponent of land value taxation. But the Mayor capped this sally with the declaration that it was the landowners who created land values—a good leading point for the reformers when they next resume the debate.

These Danish notes are taken from the November and December issues of *Grundskyld*, interesting numbers also in other respects. They print in two instalments translation of Mr Hennessy's article on *One Hundred Years of Land Gambling in Chicago*. The September issue published in translation the article *Russian Lessons* taken from August *Land & Liberty*.

SPAIN

The December issue of *La Reforma Social* publishes the whole of a new translation by Mr Baldomero Argente of *The Labour Question*. This excellent pamphlet is an abridgment, made by the late Harry Llewellyn Davies, of *Condition of Labour* and is a most simple and convincing presentation of Henry George's social philosophy. The Spanish version is entitled *La Doctrina Georgista*. We congratulate the translator upon the latest of his many contributions to the Spanish literature of land reform.

The city council of Tarragona has established a municipal tax upon the value of land, used or unused, at the rate of 1 per cent. This has been done under the powers conferred by the Catalan law of 19th March last.

The municipality of Torrelavega (Santander) has sent a communication of the Association of Municipalities criticizing the new Local Government Law because it limits the amount of land value tax which may be levied in substitution for the reduction of 20 per cent in the general property tax payable to the Exchequer. This is in line with an amendment to the municipal statute recently presented to the Parliament by Don Crescenciano Bilbao and others.

In a recent letter (to our correspondent M.J.S.), Mr Argente says of the recent revolutionary outbreaks:—"Though having as their stage a remote province, they were terrible, and reveal how great are the destructive forces which develop within our present social fabric. The revolutionary failure has not softened these forces, but has exasperated them to hotter fever and moved them to prepare for worse convulsions when the time comes. Our ruling class still has time to avert this by a change in social mechanism through economies. I believe many of them wish this honestly, but do not know how to act. There is an urgent and burning need of educational efforts."

The city council of Seville has obtained powers to rate sites not built upon at 2 per cent of their value. A general Bill is before the Cortes giving local authorities powers to rate site values, used or unused, at this 2 per cent, with concurrent suppression of a like amount of certain other existing taxes.

HOLLAND

The secretary of the Dutch Georgist party, "Justice and Liberty" (*Recht en Vrijheid*), sends us a copy of a new pamphlet under the title *Pro and Contra*. This little book of 80 pages is a controversy between the noted liberal political journalist, Mr Belinfante, in the political weekly, *Freedom*, and our Georgist partizan, Mr Kolthek, in the Georgist weekly, *Justice and Liberty*. The subject is: Liberalism and Taxation of Land Values.

The case of Mr Kolthek is that it is impossible to put into practice the fundamental principle of liberalism without taking land values for public uses, and Mr Kolthek states this principle as follows: *To give to every citizen an equal chance for acquiring a social position according to his ability, knowledge and energy.* When land values, being a socially created value, are taken by individuals, they constitute an unearned income, and the inevitable sequence of it must be that other individuals must toil without remuneration.