

Denmark's Achievement

Mr F. FOLKE (Member of the Central Valuation Board for Denmark, and Chief of the Fire Department of the City of Fredericksborg) gave an account of the progress of the Henry George movement in Denmark. The land reforms of 1788 liberated the peasants from their bondage to the soil. Between 1805 and 1826 a new and very exact ordnance survey was carried out, accompanied by an assessment of the soil on the basis of comparative fertility without regard to the buildings and improvements. Taxation in the country districts was based upon this valuation until the beginning of the twentieth century when the Government took the retrograde step of taxing the value of buildings and improvements and so exempted agricultural land from its tax burden. The result was that land rose in price and became more valuable as an object of loan and mortgage. The small landowners then declared that this remission of taxation on the land "could only benefit the present generation and only the larger landowners to the injury of social development. The land question is to be solved by progressively removing taxes and imposts on labour and consumption replacing them by a land value tax... because by that means the exorbitant prices of land will fall, the wages of labour will increase, and access to land will be facilitated for all."

Upon this basis the political agitation proceeded. The Radical Liberal Party was founded on this programme and the land value policy was also adopted by

the Labour Party. By the collaboration of these two parties much practical achievement has been attained in legislation, as they have been in power in the Lower House with slight breaks since the beginning of the war.

The first valuation of land value apart from improvements was made in 1916, and has been kept up to date by periodic revaluations. It was greatly facilitated by the assessment of comparative fertility made a century earlier.

In 1922 a small national tax on land value was enacted, followed in 1926 by a measure for converting part of the local taxation to the land-value basis.

The total amount of taxation levied for State and local purposes on land values is equal to an average of 1.4 per cent of the capital value of land, but the actual rates vary from district to district because of the varying provisions relating to urban and rural districts. In some parishes the amount of county and parish land-value rates is as much as 3 per cent, in others only 6 or 7 per 1,000.

In 1928 a Moderate Government made an attempt to convert part of the land value rate into a local income tax, but this was defeated. In 1930 with the agricultural crisis, attempts were made to reduce the property taxes in the alleged interests of farmers. A compromise was arrived at which involved a temporary reduction but which has now resulted in an increase in the taxation on land value and a reduction in that on buildings and improvements.

At the same time as these reforms were being initiated (in 1919) a law was passed emancipating the feudal estates from certain legal restrictions in exchange for which a large fraction of the land was surrendered to the State. At the same time a considerable part of the glebe lands of the Church were transferred to the State.

Upon the land so acquired many smallholders have been settled. They hold the land upon Henry George principles paying for it a rent based upon the value of the land and revised from time to time in accordance with the periodic valuation of the whole country. They have absolute ownership and security of their improvements. In one case there had been before the subdivision 30 adults and 15 children on the area. Five years later there were 201 adults and 149 children, all making a good living from the same land that before had provided a living for a much smaller number.

Mr KOLTHEK, who was formerly a member of the Dutch Parliament and is a member of the Groningen Town and County Councils, said that the "Justice and Freedom" party in Holland which advocates Henry George principles, intended to run candidates in the Parliamentary General Election, which is expected shortly. If they succeeded in securing one or more seats in Parliament they would put forward a Bill to introduce land value taxation in Holland, as the Dutch Constitution allows one member to introduce such a Bill, which must then be discussed all over the country. At the Parliamentary Election in 1933 the party secured 4,500 votes and moreover held five seats out of 34 in the present Town Council of Groningen, having obtained 6,606 votes.

Miss A. LAMBRICK (Melbourne) said they were all agreed that the land belongs to the people. Without recognition of that fundamental fact there can be no true economic basis of social life neither can there be any basis for permanent peace. Believing that the land is the gift of the Creator to the children of men without distinction of colour, creed or class I do not accept the White Australia policy. I repudiate it as a colossal example of land monopoly which must sooner or later break down. Natural law must ultimately take

precedence of national law. The present crisis surely offers striking illustration of the fact that lack of adjustment between population, area and the wealth therein is one of the greatest causes of discord. Economic nationalism must limit its demands if peace is to be established.

The Rev. MERVYN J. STEWART in proposing the toast of "Friends Overseas" said that the Henry George movement had workers in at least 40 different countries in every continent. In more than 20 the principle had found a place on the statute books. He paid a graceful tribute to many leaders of the movement present and absent.

Mr MADSEN responded as secretary of the International Union through whose agency the movement throughout the world is linked together.