

Danish, the Conference fees helping to meet the printing and other expenses being incurred.

The President of the International Union will be assisted by Mr. Arnold Poulsen, acting President on behalf of the Henry George Union, and at Sessions by twin-chairmanship, English and Danish, facilitating the course of discussion. It is aimed to have the programme completed and published at least two months before the Conference assembles. Besides what the President himself has announced, important features will be the celebration of the 50th Anniversary of the Danish Henry George Union, the achievement of Danish legislation and the lesson it teaches, the public demonstration addressed by prominent speakers (and fully interpreted) and the most instructive excursion to small-holding settlements and large estates, showing by their contrasts how Danish agriculture is conducted and with what results in productivity and general well-being.

The stay at the School, board and lodging inclusive and in *shared* twin-bedded rooms, cost 12s. 6d. (or \$2 a day). Still cheaper accommodation living *dormitory* style, is available at 8s. 6d. a day. Since a very large delegation will be present from Denmark itself, it is imperative for their own sakes that those coming "from abroad" should announce their intention without delay. Alternative accommodation is in a hotel in Odense and for those who prefer that, we have made reservations, which, however, cannot be held indefinitely. Information will be given on request.

As for travel to the Conference (and return) our services in the way of booking berths and procuring tickets are offered to those, and *only to those*, who wish to join the boat sailing from Harwich on July 27. Particulars of fares, etc., will be given. For travel on a different date, or by a different route, each should make his or her own arrangements through the usual travel agencies among which we can commend the Danish Travel Bureau at 71 Piccadilly, London, W.1.

With regard to arrangements after the Conference, the idea of a conducted tour to various places in Denmark has been abandoned. Too many difficulties have presented themselves, and especially there is now the handicap of the Government ukase preventing British citizens from spending more than £25 of their own money on foreign currency. As an alternative, hotel accommodation is being provisionally reserved for members wishing to proceed together to Copenhagen or to remain in Odense making either of those places their centre for sightseeing and short trips. Instructions should be received *without delay* by all who wish us to act for them. Let not any of our British readers be dismayed by the little lot of sterling majestically permitted to them. With not too great austerity, but yet with duly tempered indulgence, it should suffice—that is, for a total stay not exceeding 14 days, including the week at the Conference.

### Pennsylvania—and now Maryland?

The Pennsylvania State Legislature, by its Act, No. 164, of June 28, 1951, gave power to the forty-seven cities "of the third class" (populations ranging from 125,000 to 7,000) to levy their local municipal taxation upon land values so as to relieve or exempt buildings and other improvements. It requires only the exercise of local option to effect this desirable

change. The "second class," cities of the State, Pittsburgh (671,700) and Scranton (140,460), under an Act specially applying to them, already have the land value taxation system in operation to the extent that the rate of municipal tax on the separately assessed *land value* of each property is twice that levied on buildings and improvements; in other words, the tax on the latter is cut down by half of what it would otherwise be. That is as far as these two particular cities can go, until the Act affecting them can be amended to extend their powers. The only "first class" city is Philadelphia (1,950,000) and it continues to tax in the bad old way. A special Act would be required for it.

By its new legislation giving its "third class" cities a new, wide and full option, Pennsylvania has set an example for other states to follow—and more easily if they are not bothered with necessary legislative distinctions regarding *classes* of cities, as seem to be peculiar to Pennsylvania. The rational thing is an Act applying over the whole domain of the state.

The first reaction comes from Maryland. At its annual convocation, in Annapolis, on December 8, the Maryland Municipal League adopted a resolution: "We urge the General Assembly of Maryland to enact permissive legislation giving discretion to the governing bodies of incorporated cities and towns and special taxing authorities to levy taxes on personal property and improvements to real estate at a lower rate than that on the unimproved value of land." Our informant is Mr. Harold S. Buttenheim, editor of *The American City*, who remarks, "What action, if any, will be taken by the Maryland Legislature remains to be seen, but the seed of the idea has been planted."

### Japan

At the general meeting of the Economic Association of Japan, held recently in Tokio, Dr. Kiyoshi Nagata, professor at the Keio University, mentioned the talks he had had with Mr. J. Rupert Mason, when lately in San Francisco. Dr. Kazuji Nagasu, assistant professor of economics at the Yokohama University, impressed by Dr. Nagata's remarks, wrote as follows to Mr. Mason: "I undertook a Japanese translation of Henry George's *Progress and Poverty* which was to be published in two volumes as a part of the World Classics Library of the HIRON-HYORON-SHA, one of the largest publishing houses of books on social science in this country. Volume I of my translation containing the first four books of the original text was published in May, 1949. Volume II was to contain the translation of the rest of the book and my Biography of Henry George, and an "Introductory Exposition" main contents of which are "Forerunners of Henry George," "Henry George and Socialism" and Bibliographies. To my regret, however, when I had almost finished the proof-reading, the publishing company gave up publication of the Library on account of financial difficulties.

"Henry George was introduced into my country about sixty years ago. *Progress and Poverty* was partly translated into Japanese in 1891 and Japanese editions of *The Land Question* and *Social Problems* were published in the following year. At that time, the movement of Liberalism was gaining influence in this country and the translators seem to have been

supporters of the Liberal Party, then one of the biggest political parties in Japan, but afterwards dissolved. At present, however, not so much attention is being paid to the great author, except in academic circles.

"Books I have read (besides the above named) are *Protection or Free Trade, The Condition of Labour, A Perplexed Philosopher* and *The Science of Political Economy*; also *The Life of Henry George* by H. G., jun., *The Philosophy of Henry George* by G. R. Geiger, the *Single Tax Movement in the U.S.*, by A. N. Young, and other English and German books containing some remarks on H. George.

"I should like to polish my unpublished translation and get another publisher to publish it. In order to brush up my 'Introductory Exposition' and make the 'Bibliographies' complete, I shall be much obliged if you will kindly let me know the activities of the Henry George Associations, the International Union for Land Value Taxation and Free Trade, and other Georgeian movements." [A request which is having attention in London and elsewhere.—Ed. L. & L.]

In his covering letters communicating these words from Dr. Nagasu, Mr. Mason wrote: "The Japan of tomorrow is a potential Asiatic Denmark. If allowed to adopt sound public revenue policies, and if not too badly discriminated against by high tariffs or other obstructions against Japanese products, there would be no possibility for the Kremlin to draw Japan behind the iron curtain. The danger is that the centuries-old feudal forces may make a hard struggle to regain their old privileges and power. Such a threat, though yet invident, would be as grave as, even far graver than, any Soviet military invasion menace. Let us hope for our friends in Japan all success in their endeavours." Earlier, in our December number, Mr. Mason was able to report to us the letter he had received from the famous Japanese author, Noritake Tsudu, who is writing a book, *Democracy and the Future of Japan*; the letter saying: "The slogan of your International Union is invaluable for the peace of the world, especially for Japan, the rectification of what's wrong with taxation will be urgently necessary."

### France

Mr. David K. Mills, an English student at present at the University in Paris, attended, on behalf of the International Union and LAND & LIBERTY, the Annual General Meeting of the French League held in Paris, January 27. Following is his report: The *raison d'être* of this meeting was primarily a technical one, it being necessary for legal and banking purposes that the French Georgeist movement should form itself into an "association déclarée." Much time was therefore spent discussing the constitution of what it was agreed upon to call "La Ligue pour la Réforme Fiscale et le Libre-Echange." In the election of officers, M. Daudé-Bancel was elected President and M. Toubeau, General Secretary, whilst M. Février was elected Treasurer; M. Simonet, who had occupied the post in recent years, not wishing to stand for office again. Two Honorary Presidents were elected; they were M. Charles Gide and M. Sam Meyer, one of the founders of the Georgeist movement in France, who was killed by the Nazis during the war.

In his general report M. Daudé-Bancel commented upon recent progress. He said that the movement was poor but honest. The circulation of "Terre et Liberté" was only 3,000 of which only about half went to subscribers. He commented on the way in which rising prices were affecting the cost of production of the journal, and condemned in no uncertain terms the increase of indirect taxation in France, which, already at the level of 66 per cent. of the budget, hits hardest at the poorest consumers.

M. Daudé-Bancel continued by saying that Georgeism was quite unknown by the public at large. There had, however, been a fair number of references to the movement in the press, not infrequently misrepresenting the policy and aims of the League. He felt that there would be misrepresentation for years to come, and said that great patience was needed. Most common were accusations of Communism and suspicion that the policy of land value taxation was against the interests of the small farmers—this despite the fact that recent editions of "Terre et Liberté" have all carried the text of the 1902 Köge resolution of the Danish small-holders! M. Daudé-Bancel said it was important to stress that a tax on the undeveloped value of the land was a replacement for all existing taxes which penalise production and initiative and bear on the consumer.

There had been no progress at all in what M. Daudé-Bancel described as "French capitalist circles." Not a single Chamber of Commerce or bank, for example, was even prepared to subscribe to "Terre et Liberté" when invited to do so. The speaker here mentioned the importance of underlining the moral basis of Georgeism in this connection. There had been some small success, however, amongst consumers' co-operatives and it was hoped to continue the good work. M. Daudé-Bancel spoke caustically of the complete failure of all French political parties to get to the root of economic problems and see the importance of the land question, but said that the League had no intention whatsoever of forming a new political party or entering into what he described as the "bagarre electorale," or, as we would say, political dog-fights.

### New Zealand

The latest borough to adopt the land value rating system is Te Aroha. It has a population of 3,000 and is situated in the Auckland district. Formerly the rates were levied on the annual value of land and buildings taken together. In future, buildings will be entirely exempt, the rates falling on the capital value of the land alone whether it is used or not. That system is now operative in 175 of the 297 local authorities in New Zealand, the 175 places including 89 of the boroughs.

### Italy

Dr. Natale Pulvirenti, principal of the Ethos Institute, in Milan, has contributed to the Rome newspaper *Terza Forza* (the Third Force) of January 8, a long and instructive article describing the principle and policy of Land Value Taxation. In this he covers much ground taking into review the causes of present discontents and going on to explain how in *Progress and Poverty*, Henry George traced