(8) With land available for use at this, its natural price, every willing worker within our Empire, black, white, or yellow, would be able to live a self-respecting life, would

be able to realize the best that is in him.

(9) The natural expansion in openings for the employment of workers and capital which would be caused by the reduction in the price of land—which must follow on the more adequate taxation of the realizable price of the unused values of land—would go far towards settling the existing unrest and agitation. Such expansion would make it evident to all workers, that capital is their friend when invested in the development of land, in the production of commodities, or in rendering public service, and their enemy when invested in land that is withheld from use.

(10) Our present laws place restrictions and conditions on all occupying landowners, tenants, producers, traders, on all who use land profitably—in fact, on all who work. At the same time they allow, nay, tempt, "traders in land" to buy land in expectation of making money by withholding it from use until the need to use compels

someone to pay an artificially increased price.

(11) Land is the source of all things used by man, the key to all human industry. As things are anyone who owns land and is able to spare money can—without contributing to the cost of maintaining the law—legally withhold land from use; consequently the development and utilization of our National and Imperial resources are dependent on the policy of financiers.

(12) The more land anyone keeps unused the less there is available for all others and consequently the greater their difficulty in finding employment. On the other hand the more land there is employed profitably, the less the numbers of the unemployed, the greater the production of things necessary for our use, and the less the cost of living.

It is within the scope of a voluntary committee to fill in for the town or district where they live, a statement similar

to the following:-

The area of is acres.

The total assessment is £

The total rates are in the pound.

acres are not assessed. The average

acres are not assessed. The averag price the owners ask for this unassessed land is £ per acre.

 ${\mathfrak L}$  per acre. The average price the owners ask for this land is  ${\mathfrak L}$  per acre.

During 19 , no rates were paid for acres of unoccupied land, which with buildings, etc., is assessed at an average of £ per acre.

acres with buildings, etc., are assessed at an average of £ per acre. The occupiers of this land pay per cent. of the total rates.

With these facts before them the ratepayers would be in a position to decide whether or not a revision of our

present assessment laws is desirable.

Where the assessment of land, or of land, buildings, and improvements, is less than the price of the land, there is an unassessed value. To tax this value would increase the production of wealth, and promote its more rightful distribution.

The above article has been printed as a neat illustrated booklet. A limited supply is available, price 6d. each. Applications should be made to "Land & Liberty."

The Glasgow City Council, by 37 to 28 votes, 27th July, decided to send the Director of Housing and one Member to the International Housing Conference to be held in Rome in September. One Councillor said the visit would cost £60 or £70. Another remarked: "Why go abroad for information. What they wanted was less conference and more honest work." A little honest thinking on the subject might be a help.

## LETTERS FROM DENMARK

THE LAND VALUE TAX AND THE NEXT STEP

(To the Editor, LAND & LIBERTY.)

Mr. Jakob E. Lange, Principal of the Small Holders' Agricultural School (Husmandsskolen), near Odense, writes under date 23rd August:—

DEAR MR. EDITOR,—I am very glad to learn that our little step forward is appreciated by our co-workers in Great Britain. It is of course a very short step indeed; but we look forward to the promised Bill on the transformation of the present communal real estate-tax (the rates) after the same pattern which will be of much greater financial importance. And I have no doubt it will be carried. It is a good sign of the power of our arguments (or I should rather say the power of Truth) that the present Government (moderate Liberal, with its chief support in the country, amongst the proprietor-farmers, except the big ones) has felt itself forced for political reasons to accept the principle of land values taxation. The organized "Husmaend" (the very small peasant proprietors) have, as you know, long had land values taxation as a main plank in their platform, and have a great share in bringing it into prominence within the Radical Party, and to a certain extent also in the Social democracy. The only political party which tries its hand at turning it straight down is the "Conservative People's Party," which seeks its support amongst the large property-owners in town and country, and the protectionist industrials.

Of course, none of our political parties is ready to accept "Single Tax"; but the Radical Party (which leads the van) in their new official declaration of principles (1922) expressly declare that in order to secure social equality, taxation should, in the widest possible extent, be aimed at the values created by the community and secure absolute free trade by speedy abolition of all Customs duties.

The idea of free trade has long had a firm foothold in Denmark, and since the war the movement is growing. Not more than a month ago at the annual meeting of the Small Farmers' Union (provincial branch of Seeland) a motion was carried (nem. con.) demanding an immediate reduction of all Customs duties by 50 per cent., and their total abolition in five years time.

So you will see that although, of course, the problems created by the war and its after-effects (money and the rate of exchange, unemployment, support or nationalization of industries, housing, etc.) to a certain extent may overshadow our ideas (here as elsewhere) we are able to keep the colours flying.

Yours sincerely, JAKOB E. LANGE.

Mr. ABEL BRINK, President of the Danish Henry George League, writes us under date 16th August:—

One of the most important steps in Danish practical politics has been the adoption of the first law on land value taxation, that got Royal Assent on 7th August, 1922. The most important clauses are those that provide for periodical land valuation. The two land valuations in 1916 and 1920 were trial valuations, so to speak, and no provision was made to have them continued. Henceforth, the separate valuation is treated as something necessary, and must be done because the land value is the basis for a land value tax. That is the next important clause, although the tax is small, being only 1.50 per mille. From the value of buildings and improvements a sum of 10,000 crowns is subtracted, and the balance of value is taxed 1.10 per mille.

Of course, the social and financial results of the law are inconsiderable, but the principles of land value taxation and valuation are recognized. The Minister of Finance, Mr. Neergaard, pushed the Bill through Parliament, in spite of quite a bit of opposition from the Conservatives and some members of his own party. The Bill was carried in the last minute of the Session with solid majorities—