

a frequent contributor of articles on our question to the *Heroldo de Madrid*. The *Journal des Etrangers*, published at Seville, began this month the publication of Progress and Poverty as a serial, in three languages—English, French, and Spanish. On Dec. 26th, Senor Baldomoro Argente, member of the Spanish Parliament, contributed an article to the *Heroldo de Madrid*, in which he pointed out that individual incomes are derived from three sources: (1) from personal labor; (2) from the employment of wealth in the production of further wealth; and (3) from the possession of various monopolies. At the present time, taxes for the support of national and municipal government are levied most heavily on the results of personal labor, much less heavily upon the employment of wealth in the production of further wealth, and hardly at all upon the values of monopolies. All this is entirely wrong. Taxation should be levied, first of all and heaviest of all, upon the values of all monopolies, of which land monopoly is the chief, so as to absorb their full value; and then, if any further taxation should be necessary, invested capital should be taxed; and, last of all and least of all, and only if still further taxation should be necessary, the results of personal labor may be taxed, but not until the other two funds are exhausted.

A call has now been issued to those who are in favor of these principles, with a view to the formation of a Spanish Single Tax League.—F. SKIRROW, London, Eng.

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### DENMARK.

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THE MOVEMENT GAINS FRESH GROUND—  
AGRICULTURAL LABORERS AND THE UN-  
EMPLOYED'S ORGANIZATIONS JOIN THE  
PEASANTS' UNIONS IN DEMANDING TAXA-  
TION OF LAND VALUES.

That Joseph Fels had a shrewd notion of the situation when he pronounced the opinion that of all the centres of agitation for the taxation of land values, Denmark seemed most likely to "get there" first, is indicated by recent advices from that progressive little country. A few months

ago I sent the REVIEW an article describing how the organized peasantry had nailed the banner of the taxation of land values to their political mast. Today we find the Trade Union of Agricultural Laborers manifesting the same keen insight into the true economic solution of their trouble, as the following extract from their official programme will show.

"To arrest the great and growing social inequalities and secure for the lower agricultural classes greater economic freedom, a large and radical measure of land reform must be carried out. We demand:—

1. The recognition of the equal right of all to the soil of the country.

2. The appropriation by the community, through taxation, at the earliest possible moment, of that value which attaches to land from the presence and activities of the community as a whole.

3. The displacement by such taxation of all taxes at present levied on labor and production, such as taxes (rates) on houses, factories, farms and other improvements, on food, clothing, etc.

4. The issue of government loans for the establishment of small holdings—yet large enough to maintain a family—at the same rate of interest as the government itself pays for the money. Such holdings to be freehold, but subject always to taxation of the full unimproved value, up to 100 per cent."

With both the landless laborers and the smaller freeholding peasantry united in their political aspirations, we may well look to Denmark for rapid developments. But this is not all. Before me lies the Christmas number of a little penny magazine called *The Unemployed's Paper*, published monthly by the "Organization of the Unemployed." Its motto is "The earth and all its fruits are as much the common property of humanity as light and air." Under the heading "What we want," an editorial declares: "To put it briefly—we want Society so constituted that compulsory unemployment is an impossibility. Until this can be accomplished, we stand for the following reforms:

1. The taxation of land values to the uttermost limit. Four other reforms follow, but as these have only local appli-

cation and interest, they need not be given here. The paper contains a series of articles from various well-known politicians, answering from their respective points of view the question "What ought the unemployed to demand of the community." Herr S. Berthelsen, one of the leaders of the Henry George movement, presents, in the shape of an interview, a terse and telling plea for the taxation of land values as the one practical and just remedy. The protectionists and the socialists are also allowed to state their case through their chief spokesmen. A prominent member of the Liberal and another of the Radical parliamentary group, contribute the usual platitudes regarding insurance, labor bureaus, public works and similar palliatives, while a clergyman dispenses despondent commonplaces from the text "Love thy neighbor," frankly admitting that he has no remedy to suggest but patience and charity.

Not content with the very excellent 24-page monthly organ *Ret*, which, though independently owned and edited, is by arrangement with the Danish Henry George Society delivered gratis to every member subscribing 40 cents a year, a new fortnightly paper called *Den Lige Vej* (The Straight Road) is now being published by a committee of the Society under the editorship of Mr. K. J. Moller. The first few numbers have consisted of eight to sixteen well printed pages, and this publication is also forwarded free to every member.—C. W. SORENSEN.

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### SPAIN.

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All Spain is now considering the problem of a substitute for the tax on food known as the *Inquesto de comercios* which we are beginning to realize has a great deal to do with the poverty and starvation of the people.

This tax, as was briefly explained in the REVIEW for July-Aug., was abolished and again established. This iniquitous tax has promoted many riots and is the cause of innumerable complaints. Every citizen entering a city is searched and his baggage

overhauled in the open street if it is suspected he has anything dutiable.

The people are tired of this system. And thus an issue is raised which will enable the Single Tax camel to get his nose under the tent. So in two councils or ayuntamientos, those of Madrid and Santander, the issue is raised. The latter has demanded of the government authorization to tax the city land, vacant or not vacant, apart from improvements. The Government has refused to grant this authorization under the following pretext—that the tax proposed by the council of Santander would fall heavily upon a single set of capitalists and is therefore denied to this and all ayuntamientos.

But the Government knowing that the people will not suffer the food tax much longer have presented to Parliament a bill to come up next year permitting the ayuntamientos to select a substitute providing it does not touch the privileged interest referred to.

The Budget has passed, and will at least tax valuable city lands slightly as agricultural land, which if not satisfactory is at least some sort of a beginning.

There are twenty Single Taxers, modern Physiocrats as we call ourselves. For three years I had the honor to be the only Single Taxer in all Spain—at least so far as I know. Now we are twenty. This means progress.—ANTONIO ALBENDIN, Cadiz, Spain.

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### ENOUGH CHILDREN IN TWO BLOCKS TO FILL A SCHOOL.

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The census taken by the Department of Education of children of school age in Manhattan shows that in the two blocks bounded by Madison, Cherry, Scammel and Jackson Streets there are enough children to fill a school. The department found there 2,424 children of school age.

In the block bounded by Madison, Monroe, Jackson and Scammel were 1,236 children, and in the block to the east 1,188. These two blocks are the most congested not only in the city but probably in the world.