

These are the three points which we will have to discuss and decide, and upon these three points it is necessary to establish a perfect accord. The organization committee will prepare an order of the day to present these propositions and will inform the members of the convention in greater detail as to all of these points."

From Denmark

COPENHAGEN has an official land value taxation map, similar to that in use in New York City. This map, as in New York, is issued by the central taxation department, and shows all the streets with values per yard on building lots of an average depth of 60 ft. (20 meters). Values are achieved by a study of selling price, corner influence, etc., also rental prices. The map shows the influence of Lawson Purdy's work in New York, and it is a sign of the strength of the Georgists in Denmark that they have been able to put such a map, and all it means, over with the official taxation authorities. It was not possible, with this first issue, to get it out in time for possible complaints of values and ratings before the collection of taxes on those values. But it is promised that the next issue will be, as in New York, a "tentative map" printed and sent out to the public in time to allow of complaints and discussion.

One of our good comrades, Mr. K. J. Kristensen, statistician of the Chief Taxation Bureau, has drafted the map, which he accompanies with the explanations of how valuations were achieved.

The labor of valuation in a city of very irregular street lines must have been quite interesting. So much of New York City is so right-angled that the map of Copenhagen, even of the center and core of the city's values, looks like a bit of the still unbuild portion, say of the Bronx, with its street lines that run hither and yon. *Det Frie Blad* gives a reproduction of the central portion of the city, which contains the highest values for the square yard, a most interesting bit to study.

Incidentally, it is rather surprising how few New Yorkers know of our own very valuable publication, the Tentative Land Value maps, issued by the Department of Taxation. These maps, all they mean and stand for, can be put down to the credit side of our movement, as one of its most tangible results in the great city. For they are the result of Lawson Purdy's years of service as Commissioner of Taxation.

—G. I. C.

Tariff Effects

AT the present time high customs taxation is undoubtedly one of the most important of several causes hindering the restoration of economic balance and of prosperity in New Zealand.—DEPT. OF ECONOMICS, CANTERBURY COLLEGE, BULLETIN No. 25.

A Square Deal and Guaranteed Democracy

SPECIAL privilege and monopoly can be abolished, thus ending the process of enriching the few by impoverishing the many, and incidentally, purifying politics by removing occasion for The Third House.

Equality of opportunity in natural resources, can be established; thus ending unemployment and the resultant criminality.

Private ownership or possession of land and property can be confirmed; thus inducing a loyal and stabilized citizenship.

Freedom of production and exchange can be introduced; thus reducing the cost of living and stimulating industry.

Public tax assessors can be relieved of their impossible task of estimating values, and citizens from their inclination to fraud and perjury; thus inculcating honesty.

Modern inventions can and should be made to signify increased wages to labor and increased profits to capital; thus eliminating conflict.

Condensing the above declarations into one:

The square deal among men—the Golden Rule in our economic life—can and should be inaugurated, by simply transferring as gradually as required all governmental or community taxes, from the private property values created by industry and trade—the products of human labor—to the social or community values created by the governments and society itself, as expressed and reflected in ground rent. Ground rent keeps pace with public need. This would be scientific taxation, in harmony with every day business principles—a levy upon the citizen in exact proportion to the benefits conferred.

The voters can enact scientific taxation into law, whenever they make a majority demand; thus introducing all the benefits and blessings of a square deal and a guaranteed democracy to all people; a new era of liberty and justice.

—S. S. TABER

PERSONALLY, I believe if public opinion was aroused and demonstrations organized in every centre, demanding all the usable land of the country must be put into its fullest use, emphatically pointing out the way, no State management, no Socialism, no more petty devices, but a good stiff tax on all land values, a year's active, strenuous work would compel the Government to act.—BOOTAGH-AUGHAGOWER, in the *Catholic Times*, July 15th.

"THE Land which the Lord thy God giveth thee" is the impudent caption of a real estate "ad" by the Harmon Real Estate Corporation. Just so. The land which the Lord giveth and the Harmon Corporation sells!