

14 acres each that is big enough for a good sized family to work and live upon. The small owner is to pay rent to the State according to periodical revaluations. Also some of the lands now belonging to the State are now to be parcelled out on similar conditions. There were in 1920, 1921 and 1922 established 1200 small farms, beside which many small holdings have been supplied with more land. In the years to come several thousands of homes are to be built on land the rent for which is to be paid to the State.

The next important step were the bills providing for local and national land value taxation proposed by the Danish government, in March, 1920. The rate to the State was to be 2 per cent., and to the local administration 2 per cent., as the maximum. Furthermore, a land value increment tax not to exceed  $1\frac{1}{2}$  per cent. was at the discretion of the local governments. The taxes to be abolished were the old taxes on buildings and lands. The tariff was not touched. At that time there was a majority in the Lower House but not in the Upper for these proposals.

A year later these bills were again proposed by the radical party but they were buried in committee. The Minister of Finance declared that the government had the matter under advisement.

In 1921 a new bill was proposed for national land value taxation. The rate was low, but was a beginning. The land valuations were to occur every fifth year.

This bill has gone its way slowly through the Lower House. It encountered some opposition from the conservatives and of a few Moderates, not on account of the measure itself since the tax was too small to hurt anybody. But it was an acknowledgement of the principle. Still the friends of the principle showed themselves the strongest, and it was finally adopted by a vote of 83 to 20 and was sent to the Upper House. Before the session is closed it is confidently anticipated that the principle of land value taxation will become the recognized law of Denmark.

It was announced that the local land value taxation would also be provided for and the Minister of the Interior now states that the details of such a measure have been worked out.

We shall have to await results, and trust meanwhile in the statement made to a visiting delegation of Single Taxers by the Moderate Minister of Finance. That gentleman said: "When first the principle is tried, I believe that the opposition against it will fade away." COPENHAGEN, DENMARK. ABEL BRINK.

THE land in London is worth more than all the municipal debt of the kingdom. Who created this wealth? It was not the landlord. London was a swamp and the landlords did not even create that. All the wealth has been created by the industry, the energy and the enterprise of the people who live in London.—LLOYD GEORGE.

THE foxes have holes and the birds of the air have nests; Son of man hath not where to lay his head.—St. Matthew, VIII., 20.

## Seeking Sunlight With Lanterns

IN the last week of June the National Conference on Social Work met in Providence, R. I. There was an actual registry of three thousand delegates and an estimated attendance of five thousand persons interested in some of the topics treated at the numerous sessions. It was the Forty-ninth Annual Meeting of its kind, though the meetings have not all borne the same designation for a long time, being known as Conferences on Charities and Corrections.

The purpose of the gathering was to hear and discuss the most advanced theories on ways and means of remedying the evils which afflict society. In the past few years Social Work has taken on the dignity of a profession. Schools have been started to train novices. Ethical standards have been established. Persons engaged in it look forward to a life work at which a livelihood may be earned, even though a meagre one. Their attitude is much the same as that of the medical profession, whose members, though constantly inculcating maxims which would produce good health if practiced, realize that erring humanity will never fail to act in such a way as to require their professional service.

In a country like the United States, and especially in cities where the population is composed of such heterogeneous elements as to make impossible the growth of the normal agencies for mutual aid which develop spontaneously among people of like races and creeds, the need for such professing agencies and the service rendered by them cannot be seriously disputed by any humane person.

The effect upon social workers of constant contact with apparently unjustifiable misery depends naturally upon their mental bias. To some, who are confident and self-righteous the explanation of poverty, crime, disease and general inefficiency is to be found in personal deficiency; to others, and these are by far the more numerous, the trouble emanates from defects in the social order and they look to governmental action to legislate the causes out of existence. In a word, without being socialists in a party or philosophic sense, they develop the socialistic mind which believes in amelioration by regulation.

Very few indeed take the view that the evils which they combat are merely the symptoms of disease in a society based upon a fundamental injustice. It is no secret that at such gatherings, discussion of the Single Tax philosophy is taboo. It bears a resemblance to the injunction placed upon his successive wives by Bluebeard. Any other room in the mansion of social suggestion may be entered but not that one.

During the meeting of the Conference under discussion, the fact was brought out that a strike of 23 weeks duration, and still unbroken, was threatening with ruin whole sections of New England. Though a strike in form, it seemed really a lockout for the mill-owners could scarcely have expected the operatives to accept a wage cut of  $42\frac{1}{2}\%$  with an increase of hours of labor, which was what the cumulative

reductions in wages announced by the employers amounted to. Indeed the mill-owners admitted that the wages offered would not enable *a man* to support a family. The whole family to the extent of its capacity had to work in the mill to earn living wages. Is the fact that the cotton textile industry is one of the most vociferous claimants for tariff protection in order to maintain *an American standard of wages* an example of irony or effrontery?

Confronted with this dire situation, some members of the Conference actually took the rash step of asking for a Congressional investigation to bring together the conflicting parties. To people who know or who think they know what is the matter with society all this seems rather hopeless, just fighting shrapnel with feather dusters, but until more people in the world know what is the matter with society, palliatives must be tolerated. Not even the victims of social injustice know whose was the hand that struck them down. The warfare that we call human life, like the warfare of the battlefield, must have its Red Cross and its field hospitals, manned by people, actuated by the most various motives, but rendering indispensable services.

Whenever the time comes that a moderate percentage of the people understands that any system, which makes a major fraction of the human race mere tenants-at-will of a minority who privately own and control the sources of human sustenance, the problem, whose solution social workers seek will be found to be of extreme simplicity, but from present indications, it seems destined to grow more and more involved, until it may be feared civilization will give up in despair.

## Injustice Caused by Tax Muddle

**I**N the year 1885 Mrs. Lucetta Hinton's father died and left her \$2,800. With her consent this money was paid directly to her husband, who used it to buy a farm and make improvements thereon, and he paid taxes on this real estate until his death some 30 years later. Apparently he did not will his property to his wife, as she sued his estate for the \$2,800 with interest, and this was awarded to her in 1917, as being money loaned by her to him. The Indiana law, however, makes "money at interest" taxable, and in addition authorizes the imposition of taxes on such money when discovered, for as many years back as it seems to have escaped the vigilant eye of the assessor.

So the wheels moved around and in 1919 the county auditor levied 34 years taxes on Mrs. Hinton, amounting to \$1,800. Her attorney sought to have this tax set aside, on the plea that the money had been invested by the husband in real estate on which taxes had been paid. But the court upheld the tax, pointing out that under the Indiana statute (as, indeed, under the laws of most of the States), the real estate belonging to the husband was one kind of property, and the money belonging to his wife although invested in that real estate was another kind of property.

So the \$2,800 is reduced to \$1,000—for the sole reason that neither Mrs. Hinton nor her husband were clever enough to avail themselves of the numerous devices by which the vast majority of people avoid paying taxes on "money at interest" or other forms of intangible personal property.

Had the farm been "in her name" there would of course have been only one tax—so it seems that under our intelligent laws names are taxed because they make property. The curious can find this case in 134 N. E. Reporter 212 (Hinton vs. Dragoo).

## Remarkable Effects of Tax Exemption

**T**HE Tax Exemption ordinance of the City of New York was passed in February, 1921; and exempted for ten years new dwellings up to a maximum of \$5,000 for each house or apartment. Some idea of the effect of this exemption can be had from the following statement of the Department of Taxes and Assessment, showing the exemptions granted to such new construction on the last assessment date, October 1, 1921:

One family houses, 10,200; two family houses, 4,819; total exemption, \$59,108,840. Multifamily (apartment houses), 312, amount, \$24,341,400.

President Goldfogle of the Tax Department says: "In so far as the one and two family houses are concerned, the effect of the exemption was to promote building activity and enable many people to provide for themselves and families comfortable homes."

The exemption ordinance was extended this year, to give a nine-year exemption to new dwellings begun before next April.

According to the *Real Estate Record and Guide* there is "more construction now under way than ever before in the history of this city." Reports of the Superintendents of the building bureaus show that on June 30, 1922, there were under construction in the City of New York, 7,504 one family houses, 6,366 two family houses, and 998 apartments to accommodate 23,791 families; a total of accommodations for about 40,000 families, capable of housing the entire population of a city the size of Atlanta or Omaha. These totals do not include dwellings built as a result of the stimulus of tax exemption and completed after assessment day, but before June 30.

NEW YORK City March building permits valued at \$104,598,500; Chicago March permits, \$19,883,900. Why the big difference? We don't know, for certain; but in New York they exempt new buildings from taxation for 10 years. That at least helps to explain.—H. M. H.

DON'T ask for laws to regulate wages, but for Freedom from laws which limit wages.—H. M. H.