

Denmark

DURING the war there was not much thought for reform along Single Tax lines. There was so much opportunity for specialization in all lines that people did not think much about radical land legislation. Furthermore, most of the men and women who think about such matters were busily engaged in work tending to rectify the havoc caused by the war, and the resulting confusions in economic and social conditions.

When the war was ended, and goods of all kinds were again flooding the country, the speculators took fright. It meant losses to them as the prices went down. The interests tried to prepare public opinion and brought pressure to bear upon the radical government to stop imports in order to keep up the prices of goods. Many of our public men believe that our "captains of industry" acted in good faith, but our liberty-loving independent small farmers met the attack upon free trade, and no great consequences followed.

In 1921 unemployment set in. It reached its climax in February, 1922, when 33 per cent. of organized labor was out of work. Again the special interests seemed to have some ground for their demand for more protection to keep foreign goods out that our own laborers might have work. Single Taxers, of course, maintain that protection can only do injury and is almost fatal to a little country like ours. The abolition of all taxes and the opening up of natural resources would solve the question of housing and unemployment.

As told in the March-April REVIEW for 1921, the owners of entails, according to the law of October, 1919, have to give up to the State as compensation for the absolute fee 20 to 25 per cent. of the value of their entailed property. Furthermore, the State has a right to get 33 per cent. of lands belonging to the entails for which there is to be paid a fair compensation. This law is now coming into force and big areas are being cut up into parcels of 13 and

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.