

our second friend, Dr. A. I. Nikolajevskij. Whether our hopes will be realized we do not know—we have not had enough experience. After a lapse of 5 years we resumed our work some months ago under such difficulties that any extension is unthinkable. After all that has taken place, the people have hardly regained social consciousness and are chiefly concerned about re-establishing their ruined material conditions. On the one side lack of means, on the other apathy and indifference; this is not a favorable moment to propose a new social arrangement, the more so because everything new has been followed by disillusionment. We suppose, nevertheless, that the force of circumstances will break down this indifference. We are firmly convinced that not only Russia, but the whole world can find no other way of escape from the present imbroglio than that shown by Henry George. We endeavor to prove this on every page of *Teristo* which at present has only a small number of friends.

In our journal we nevertheless advocate not only the Single Tax system, which we believe to be indissolubly bound up with moral and social reforms, but also co-operation, garden cities, etc.

Up to the present time we have not succeeded in establishing relations with the chief world groups devoting their strength to the propagation of the teaching of Henry George. We would be very grateful if you would send to us the addresses of all such groups and journals. It seems to us that all groups must unite in a world-wide League to advance this most important social reform at this time. Our Moscow friend, Mr. V. Levenson, has just published his book about the Single Tax which he will certainly send to you soon. Publishing difficulties greatly hinder us; we cannot produce everything which we have at our disposal.

We repeat our requests: kindly supply us with the fullest information possible about existing societies, journals, year books, experiments, etc. Specially we beg you to send the address of the SINGLE TAX REVIEW, New York, and *L'Impot Unique*, Buenos Aires.

Accept our greetings and expressions of high esteem.

In the name of the Editor of *Teristo*.

Denmark

THE Danish Parliament passed an Act on August 4, 1922, levying a universal tax of one-third of a penny on the selling value of all land, apart from improvements, and remitting the old fixed property tax on all improvements not exceeding £500 in value. The government has further announced its intention to legislate for local taxation on land value and the corresponding relief of taxation on improvements and personal incomes. The local authorities will be enabled to rate the selling value of land up to 5d. in the £ of that value.

The national land value tax, though small in amount, marks the beginning of a great reform. Denmark, mainly an agricultural country, is the first State in Europe to carry out the principle that land value is a distinct source of

public revenue; and the first to effect a complete valuation of the whole country, urban and rural, showing the value of land separate from improvements. This valuation was originally made in 1916. It was repeated in 1920 and will be revised in 1924, in 1927 and thereafter every fifth year.

The aggregate taxable land value of Denmark was returned in 1920 at 4,357 million kroner (say £217,850,000), and the yield of the new land value tax may be estimated in English money at £327,000.

By comparison with the United Kingdom on the basis of population, a similar tax would yield about £5,000,000 annually. A penny tax on land values would by this reckoning yield at least £15,000,000 to the British Exchequer, and taxation of that amount now levied on houses and other improvements could be abolished with profound beneficial effects on trade and employment.

No Fair Trial

VANCOUVER city is one of the many communities which gave the Henry George theories of Single Tax, or a tax on land values only, a tryout a few years ago.

The Single Taxers, and there are many of them and among them some of the most intelligent citizens of the community, insist that the experiment was too brief to prove anything except that a land tax would, and did, create a building boom.

NO FAIR TRIAL

On the other hand, those opposed to the Single Tax, and these include many bankers, big land companies and wealthy citizens generally, declare that the "experiment" was like that classic one of the darky who undertook to prove that his mule could live without food, but whose mule died just as the experiment was in a fair way to succeed!

My personal opinion is that the Single Taxers are dead right in claiming that the experiment was unfair.

On the other hand the country was too new to have established anything like definite land values and in the third place in a region as big as France and Germany put together, with half as many people as live in a fair-sized American city, you are bound to have too much cheap land.

When the tax came down on the land, thousands of the owners said: "Take the land, we don't want it."

So you see how it happened. But the Single Taxers say their day will come again.

W. H. PORTERFIELD, in *Cleveland Press*.

The Sole Solution

TO reduce rent, lower prices and provide employment for all who are willing to work we must take the rental value of land. That value was made by the presence of the people, their industry and activities, and to them it belongs, to be returned to them again in the services which we all use in common.

New York Tenant.