factory sites on which it might be utilized had doubled or trebled the prices at which they were holding them.

## LAND ABSORBS DIFFERENCE IN COSTS

We hear much of the blessings to humanity of the cheap water power that may be developed in large quantities from our streams. As a matter of fact, it will be found that in nearly every case where water power rates are substantially less than the cost of steam power, the total cost of the water power is nevertheless about the same as for steam; for the owner of available land on which to build factories and who, as such, has rendered no service of any kind either in producing power or in any other way, pockets the difference in prime cost—not the engineer, the manufacturer, nor the consumer of the goods produced.

Moreover, while as a general thing the manufacturer whose efforts and enterprise build up these values is taxed heavily for doing it, the vacant land owner escapes with nominal taxation on the ground that his property is non-productive, if you please.

I mention these things, not because it is the engineer's special province to deal with them, but it is at least as much his business as that of any other citizen and it has a direct and vital effect upon his work and his opportunities for employment, or for going into business.

If it is the engineer's business to render service, then it is equally his duty to see to it that so far as possible all others do the same, and he has only to look about him to see that very many do not render service, yet are "clothed in purple and fine linen." The cure is not to take away their purple and fine linen, but simply to see to it that their having it is not by reason of their being able to restrict the opportunities of others for access to Nature's storehouse of raw materials and to work for the general welfare.

## Denmark

THE Radical Party this Spring again proposed its bills for land value taxation, national and local. There is nothing in the bills about lowering the tariff, but if the bills were law about half of the ground rent would be taken. The parties in power, the Moderate Left and the Conservatives, refused bluntly to discuss the question which was ably advocated by a member of the Henry George League, Berthold Delgaard, lately elected a member of the House. The Minister of Finance, Mr. Neergaard, refused to go into details because, as he announced, he expected, in the Fall of this year, to propose new bills in regard to the whole system of taxation.

In these bills we anticipate a measure of land value taxation, but surely in a very moderate degree, while the old system of robbery that taxes labor and improvements will be continued.

We work as we are able. We have a small weekly paper, Det Frie Blad, with more than 4,000 subscribers, and carry on many meetings at which much literature is sold. Still

the work is hard and the prevailing indifference and opposition difficult to cope with.

We watch the movement in California and Oregon with great interset

ABEL BRINK.

## Japan

THE Imperial Finance Department is now directing its activities toward lots in Tokyo and other cities which are being held idle by reason of the light taxes they are compelled to bear. The question is rapidly coming to be considered as a very pressing social problem.

These lots which have escaped direct taxation by the citizens because registered in the Imperial tax books as rice fields, will now be taxed directly as city lots. Receipts from this source will be used in the improvement of streets and in city planning. It is argued that this tax will compel the owners of unoccupied lands to open such lands for rent.

The Finance department will work out this plan by Imperial decree, fearing that it would be defeated or delayed. Tokyo, it is stated, will thus find room for 20,000 more homes and accommodation for 40,000 families.

One of the most influential journals of Japan, the Yomiuri, states that the immense holding of the Iwaski family has not been used for a number of years. The same journal gives an instance of a widow who lives by herself on an estate of about ten acres, while in some quarters three families live in one room of 18 feet square. This is probably the poor widow of whom American Single Taxers are accustomed to hear.

The Yomiuri, in quite the fashion of the more far-seeing statesmen of this country warns the rich against the consequences of this state of affairs should they fail to supply a remedy, and that their own salvation depends upon changing conditions. Truly Japan is moving.

## Benefactor and Robber

In the year 1894, moving to the growing city of Alexandra, La., my husband and I paid a monthly rental of twenty dollars for a barny old house much out of date and repairs. Houses were very scarce and one had to take what they could get at any price the owners chose to ask for them.

Living in the town near us was a public-spirited citizen, Bringhurst by name, who, seeing the great and pressing need for homes, started in and built a number of houses all over our section of the city. These were built on his own land and rented anywhere from ten to thirty dollars. We rented one for twelve dollars which suited our purpose better than the one we formerly rented for twenty.

Another good citizen who was also our neighbor and stood well in the community, spent all his surplus earnings in buying up land out in West Alexandria, towards which the city was rapidly trending. He built no houses but cut up into building lots his various additions as the city approached him. These lots were nabbed up almost as

