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"The Old Taxation of Land Values."—Mr W. C. Bridgeman, First Lord of the Admiralty, addressing a meeting at Bath, 25th March, in a bantering way criticized the programme of the new Liberal leader, Sir Herbert Samuel. The First Lord imagined himself on board ship free to indulge in sea-going politics. Commenting on the Liberal programme he said: "There is the old-fashioned kind of free trade, the old taxation of land values, etc. The real fight is one against Socialism and Communism." The "real fight" may be as Mr Bridgeman says it is, but if so, the ingredients are of his own mixing. In his quarter-deck reflection on the taxation of land values he reminds us of the Tory candidate, up north, some sixty years ago, who was asked by a facetious heckler: "What about the Decalogue?" "The Decalogue," came the reply, "we have suffered it long enough and its one of the first things I would abolish!"

With the permission of Mr Bridgeman, the chief merit of the taxation of land values is that it is about as old as the Decalogue itself. It appeared as a question when two men first met and argued with each other for the right of access to the most valuable, or the most fertile field. The Decalogue formulated the moral law and the land value policy in a society such as ours gives point to the teaching that there is no moral law for the individual and another for the State. Meanwhile we would remind our dry-land sailor that it was Sir Robert Peel who at Richard Cobden's bidding abolished the corn law and so blazed the path to the old-fashioned free trade principle the modern Tories strive to obliterate. Taxation of Land Values is the better and more appropriate half of the free trade principle. Thought travels fast in our day, and the chances are that the Tory Party may yet see the Land Value policy through. If they are honest and determined in their ambition to serve the State they cannot very well do otherwise.

Fifty Years Ago.—In 1885, the Royal Commission on "The Housing of the Working Classes," in its report,

signed by King Edward VII., then Prince of Wales, urged the justice and expediency of the local rating of land values. In the same year the late Lord Bryce, then Mr Bryce, speaking at Aberdeen, had this to say on the subject:—

"If a man keeps land out of the market because he hopes to realise a higher price for it after a while than he can get now, he ought to be made to pay for the way he uses that land. That case is one which in some of your cities has been a very serious one. People have paid scarcely any taxation, or very low taxation, in respect of land which they were keeping out of cultivation and unbuilt upon till the city grew out in that direction, when they would be able to sell it for building purposes at a very high profit. We ought to get at that land while it is being held up to get that profit. We ought to be able to rate it and get in that way for the city a part of the profit which the owner contemplates appropriating for himself."

In 1907, Lord Birkenhead, then F. E. Smith, M.P., called on the Conservatives to put taxation of land values on their programme, and two years later Lord Balfour, then A. J. Balfour, declared: "The taxation of land values is really no interference with security—it only means that that which does gain by the rates should contribute to the rates." The present Prime Minister has a nodding acquaintance with the subject.

The Opposition of the House of Lords.—It is not altogether the fault of the Liberal Party that the policy is still in the programme and not on the Statute Book. Had the Lords not rejected "C.B.s" Land Values Scotland Bill of 1906, Scotland would then have had long ago a measure of land value rating such as Denmark obtained last year. In that case Mr Bridgeman would have had something else to talk about at Bath last month, though perhaps not as a member of a Conservative Government. The taxation of land values is a question of vital importance to the municipal life of the country. Sydney, Australia, New Zealand, Denmark, are landmarks on the way to the economic liberation of industry.

Lord Tredegar's "Golden Mile."—Mr D. J. Vaughan, member of the Monmouthshire County Council, tells in the *Daily Herald* of 28th February the story of the notorious "Golden Mile," the picturesque example of power and privilege conferred by private property in land. In 1792 an Act of Parliament authorized the making of a tram road from Tredegar to Newport. The whole of the 21 miles between the terminals was specifically exempted from rates, in order, so it was stated, to encourage private enterprise. One mile of this tramway (which is now a railway of three double lines) ran through what is known as Lord Tredegar's park. In 1848 an Act was passed giving the rating authorities power to levy rates on the railway, but the mile was exempted. In 1883 a Parliamentary

Committee was appointed to consider the matter, but nothing came of it except the evidence that 4,000,000 tons of traffic passed over the railway annually and Lord Tredegar derived an estimated income of £10,000 a year from this mile alone. In 1889 members of the Monmouthshire County Council moved to get rates paid on the Golden Mile and Lord Tredegar's offer to pay £200 a year as "an act of grace" was accepted "with best thanks," though not without debate. At that time the rates were 4½d. in the £. They are now fifteen times as much but the rate-payment has never been increased beyond £200. In 1919, before the Sankey Commission, Lord Tredegar admitted receiving an income from "The Mile" of £19,000 a year. He said he considered this a "fair return" on the expenditure (on repair, maintenance and renewal). On the Monmouthshire County Council there is now a Labour majority and they have appointed a committee to advise what can be done to remedy this rating scandal; but Lord Tredegar has anticipated any action so far as he is concerned, for two years ago he sold the railway, lock, stock and barrel, to the Great Western Railway Company.

A Birmingham Land Sale.—An important sale of property took place in Birmingham on 10th March when the freehold of the Metropole Restaurant (de-licensed some time ago) and the adjoining tailor's shop was purchased at public auction by the Birmingham Co-operative Society for the sum of £50,000. The premises are situate at 34, 35 and 36, High Street, in the heart of Birmingham, and occupy 680 square yards with a frontage of 45 ft. 7 in. to High Street and 158 ft. to Scotland Passage. The buildings are four stories high and are antiquated. The *Co-operative News*, of 19th March, says "ultimately they will undoubtedly have to be demolished to make way for modern shopping premises." It is therefore reasonable to regard the £50,000 paid as the price for the site alone (subject to cost of clearance and sale of old building material) and that price works out at the rate of £355,940 per acre.

Another "Golden Mile."—Conducting the sale, General Ludlow said he did not think either Mr Frank Swift (who was associated with the auction sale) or himself, in their joint experience of forty years, had ever had a more valuable site to deal with. It was difficult to say what the property was worth to-day, or how much it would appreciate in the future.

It was almost in the centre of what had been described as the "Golden Mile," the 640 acres which formed the pivot upon which the city of Birmingham, with its population of a million people, revolved.

The *Co-operative News* points out that the price of £50,000 works out at £73 10s. a square yard, compared with from £17 to £35 a square yard which was the cost in 1911 of the ground on which the central premises stand, and these premises are next door. Recent transactions in central Birmingham at about the same figure or higher than the amount paid by the society in this instance show that site values have doubled in the last fifteen years.

A Rich Area but "Necessitous."—While the real value of land in the centre of Birmingham is thus revealed and is shown to be mounting by leaps and bounds, Birmingham, we are told, is a "necessitous area." In the House of Commons' debate, on 1st March, Birmingham was coupled with other great cities like Manchester, Newcastle-on-Tyne, Sheffield and Middlesbrough as a place crushed by the "burden of the rates" and it was used to support the case for increased subventions from Parliament in aid of local

ratepayers. Our leading article discusses this expedient, which so completely overlooks the fact that local taxation by its present incidence is a substantial cause of the stagnation, the poverty, the unemployment and the exactions trade and industry have to bear.

Freehold Value £50,000 ; Rateable Value £779.—The "Golden Mile" of Birmingham, in the centre of a great industrial district scourged by distress, is one of those untapped or at least far-from-exhausted reservoirs that should flow into the public treasury, whether a Parliamentary tax or a local rate is the channel. The "rateable value" assessed against most of it has little in common with the real value, a circumstance that is common in the centres of all cities. The lumping of land and improvements in assessment, although improvements should be entirely free from taxation, the stipulation that the premises must be assessed at the rent obtainable for them in their existing condition, the difficulty of determining what that rent might be when the property is not let year by year but is held by a leaseholder on long lease or by an owner-occupier, combine to produce results ludicrously out of relation either to the value of the land alone or to the value of the land with its improvements.

The property recently acquired by the Birmingham Co-operative Society is an eloquent example. The land value is £50,000 or considerably more, according to General Ludlow, who is one of the highest authorities on property values in Birmingham. The £50,000 capital value corresponds to £2,500 annual value. But what is the present rateable value? On investigation we find that the net annual value at which the premises are assessed, land and buildings taken together, is £779—less than one-third of the proved value of the land alone.

False Estimates of Value.—This case is of interest for other reasons. It shows that the anomalies and injustices of the present rating system are as marked in the centres of towns as at the outskirts, where instance after instance may be given of land rated at a pound or two having a market value of £500 or £1,000 or more. It shows further the mistake of estimating the aggregate land value of any town by basing calculations on the total "rateable value" and subtracting from that a given proportion as value of improvements. Such is the reckoning often made by those who think to prove that the value of land is of little account and would be an all too limited source of revenue. In this connection, we recall the hostile report to his City Council prepared by Mr Arthur Collins, late City Treasurer of Birmingham, in which he gave it as his opinion that the land value of Birmingham was not more than £30,000,000, his contentions being confuted in Mr Madsen's pamphlet, *Land Value Rating*, now unfortunately out of print. General Ludlow's statement offers material for a very different estimate. One site in the "Golden Mile" area is worth £73 per square yard. If the whole of the 640 acres approach this value, then the "Golden Mile" alone has a selling value well over £200,000,000. It is safer to base an estimate on that assumption than to take the figures of the present "rateable value" of the same area as any evidence at all of what the land is really worth.

A Town Planning Restriction.—A paper read by Mr F. G. Baxendale, F.S.I., before the Surveyors' Institute, on 10th January, on "The Effect on Values of Town Planning Schemes in their Various Stages" has been much reviewed in the journals concerned with landed property. Mr Baxendale discussed the way in which landowners were likely to be affected in their interests by town planning schemes—their claims to

compensation in certain circumstances, and the claim of the local authority to "betterment" in other circumstances. One point in his paper is worth special notice. When a local Council "declare" sites of streets necessary for the development of the land according to plan, they may charge the cost upon the owners of both sides if at the date of the apportionment the abutting land is rated as agricultural land only. In other words, a charge will not be made on developed land paying rates as such. *Charges in respect of such works cannot be recoverable by the Council until the land is rated as other than agricultural land, and no interest can be claimed by the Council in respect of the intervening period.*

The italics are ours. This provision of the law is quite in keeping with the operation and mischievous effects of the present rating system. Could anything be better calculated to benefit the land speculator or to postpone development? The land is improved at public expense, its value is increased, but so long as the owner chooses to let it lie dormant as "agricultural" no part of the community's expenditure may be recovered from him. Meanwhile, the land is assessed as "agricultural," whatever its real value may be, and with that nominal assessment only one-quarter of the rates is chargeable. There is little hope for town planning run on such lines, and with the dice so loaded in favour of the land monopolist.

Against the Public Interest.—Lord Ashfield's recent strong statement on the land speculation arising out of the Underground Railway enterprise, had a very good press. We notice with interest the following comment by the *Motor News*, 5th March:—

"Lord Ashfield, the head of the London traffic combination, is a very shrewd business man in many ways, and he touched upon a most important matter last week, when he showed how transport facilities can increase the value of land, whereupon speculators come in, rush up the price of the developed land, and check progress, both in land and transport development. The same thing happens with roads. A new road enhances the value of the land, and too often this new value is skimmed off by speculators to such an extent that development cannot go on. Acute political controversy ranges over the taxation of land values, but the fact remains that a railway or a road creates value in surrounding land, and yet the profit of this is taken by people who do nothing to bring the road or the railway about, and who by profiteering, hamper the growth of the new facilities. This is against the public interest."

Speaking on a Railway Bill in the House of Commons, 21st March, Mr J. H. Thomas, Secretary of the Railwaymen's Union, complained that "the costs in the case of railways, omnibuses and trams were the result of the ground landlords having to be bought out, thus enhancing the prices which the railway companies have to charge to-day." But what is to be done about it? Philip Snowden, M.P. said, the other day: "I have very little sympathy with the business men who were complaining so long as they will not turn their attention to the obvious remedy." No doubt the business men will reply: "It's not sympathy but justice we want," and so the talk goes on. There cannot be too much of it, though the present time is the time for action.

Social Values.—Commenting on the Edgware (London) Underground Railway extension, the *Observer*, 27th February, says:—

Although Mr Lloyd George attacked the question of Land Values with self-defeating weapons, it has to be realized that such a question exists. Its equities challenge consideration, whether or not it is within the powers of fiscal policy to satisfy them. The speculative purchase of land in anticipation of railway development is more familiar in another hemisphere than here, but its appearance in connection with the Underground extensions in the Edgware direction is an example of what makes a very strong bid for the epithet of "profiteering." It would be difficult to contest the view that what we have here is a personal appropriation of social values. Unionists, in repelling the impetuous remedies of other people, might well consider if they cannot devise a sound and effective policy of their own to meet such cases.

It is for the *Observer* to devise a sound and effective policy of its own. The more the merrier. The lesson of Edgware is publicity and more publicity, but a little direction from our greatest Sunday newspaper now and again would not be without effect.

A Novel Plan for New Revenue.—The Mayor of Salford, replying to a deputation from the local Rate-payers' Association and the Chamber of Commerce that met him on 23rd February, to urge a halt in schemes of capital expenditure, made a novel suggestion for enriching the city. He said new buildings were a good asset. He pointed to the building of the Manchester Town Hall fifty years ago as showing how it had resulted in the neighbourhood of Albert Square being appreciated in rateable value, and said that if the Salford Council had the courage to erect a new Town Hall on the site of the Cattle Market the rateable value of the Cross Lane district would be enormously increased.

That is to say, the City uses funds taken from rate-payers to buy land (at the inevitable good stiff price) either for the new Town Hall or a new Cattle Market, or both. The improvement is made at public expense. The value of land in the neighbourhood is greatly enhanced and another glaring example is afforded of landowners taking the "unearned increment." A responsible Mayor tells his fellow-citizens this is the way to help trade and industry. Why restrict the plan to a mere Town Hall, when a score or a hundred free municipal theatres or concert halls and a succession of magnificent avenues might be constructed, so to "raise the rateable value" beyond the dreams of municipal avarice? It is a pretty fallacy, first cousin to the Protectionist notion that wealth can be created by taking from some and giving to others. The ground landlords of the Cross Lane district of Salford will surely take advantage of it, and will be obliged for the valuable official hint that they are in a "rising market." In fact, the announcement is worth a fortune to the local land speculator.

The Concentration of Wealth.—In a letter to the *Manchester Guardian* of 12th March, Mr T. B. Black, of 2, Cecil Street, Huddersfield, extracts from the 1924-25 report of the Commissioners of Inland Revenue figures that show the concentration of wealth:—

Taking the estates coming under review for death duties: Small estates, not exceeding £100, in 1914-15 numbered 12,945, and the value of these was £737,425; by 1924-5 they had fallen in numbers to 12,664 and in value to £733,458. On the other hand the number of estates exceeding £10,000 in 1914-15 was 4,207, and the value £213,759,803; they had risen by 1924-5 to 6,453 in number, and in

value to £315,505,377. Combining salaries and profits and comparing them with wages coming under review of the income tax authorities and starting with the year 1917-18—the first full year that wages were dealt with separately—the net figures, given in millions, were: Profits and salaries, £970; wages, £378. By 1924-5 the former had risen to £1,667, and the latter had fallen to £292."

These illuminating figures illustrate the tendency of wages to fall to subsistence level. The correlative tendency of rent to rise is seen in every division and sub-division of social life and movement. As Henry George says: "It does not require a philosopher to see that if in any country natural opportunities were thrown open which would enable labourers to make for themselves wages higher than the lowest now paid, the general rate of wages would rise. . . . The cause is on the surface."

Allotments at Ilford.—The *Essex Weekly News* of 22nd January last contained a report of the proceedings in connection with an arbitration case for the compulsory acquisition of land for the purposes of allotments. The land is situate on the east side of Goodmayes Lane and extends to 10 acres 1 rood. The owner, Sir H. J. Hulse, put in a claim of £4,500 as his price for the land and Mr H. A. Hawkins, the expert witness for the owner, gave evidence in support of the claim saying he had been responsible for the figure inserted. The expert witness for the Town Council estimated the value of the land at £1,627.

Further facts in regard to this case of land purchase were obtained by Mr Dunnico, in answer to a question in the House of Commons on the 17th March. Mr Walter Guinness, the Minister of Agriculture, stated he was informed that the arbitrator had awarded £3,125 as the price to be paid. The 10 acres were part of a holding of 13 acres, the present net rateable value of which was £18, and he added, no doubt reading between the lines of the question, which did not ask his opinion on the matter, that he could not admit that there was any connection between net rateable value and the capital value of the land.

Most people will agree with the Minister of Agriculture, although perhaps not in the sense intended by him. There is certainly no connection between the two values and that is the trouble. Here is a piece of land declared to have a capital value of £3,125 when the owner puts it in the market; yet the assessment on which the local rates were levied was an annual amount of only 27s. 7d. per acre, or £14 4s. for the 10 acres 1 rood. The lack of relationship between the rateable value and the market value is all in the interests of the land speculator, and this kind of instance eloquently explains why there are so many thousands of unsatisfied applicants for allotments. It is a "speaker's note" that should be heard on many platforms.

Land Prices and Allotments.—On 21st March, in reply to a question in the House of Commons, the Minister of Agriculture supplied Mr T. Williams with a detailed statement showing for the year 1925 the local authorities that had acquired land for allotments, the area acquired in each case and the average price per acre. We are indebted to Mr Williams for a copy of the statement. It mentions altogether 87 local authorities and 100 allotment schemes. In 75 cases the purchase price of the land was £60 or more; in 43 cases £100 or more; in ten cases £200 or more and in five cases £300 or more. The total area acquired was 1,036 acres and the total price paid (computed from the average price as stated) works out at approximately £97,000, which is roughly £93 per acre. These figures tell their story of the ring of land

monopoly that surrounds every city, town and village; how the monopoly is being fed by public funds in these purchase schemes, while bolstered and protected by the existing rating system. The 1,036 acres acquired for allotments at a price of £97,000 comprise land previously rated as "agricultural," with rateable value scarcely more than £1 an acre on the average and paying only one quarter of the rates at that. Little wonder that the land thus escaping taxation on its real value is held out of use for high prices, that the unsatisfied applicants for allotments are counted by the thousands and that tens of thousands more find it of no use even to apply.

"For The Cause That Needs Assistance."—On page 81 of this issue we have made a strong case for the Sustention Fund for 1927. It may be taken as a friendly overture to all who hold *Land & Liberty* in their esteem for what it is to the movement. The Journal relies on the Fund as its mainstay. It has no guaranteed income and its existence depends wholly upon those friends who desire the service to be continued.

We cordially and gratefully acknowledge the financial backing the Fund was favoured with in 1926, accompanied with so many pleasing and stimulating words of encouragement.

A subscriber has said: "The Journal is not yours: it belongs to very many who are deeply interested." In a very vital sense that is true; and what the "Directors" are asking from the "Shareholders," now, is not money for any venturesome reconstruction scheme, but for the more imposing work of the moment.

SPECIAL ANNOUNCEMENT

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Henry George wrote to L. H. Berens on 20th February, 1894, on receipt of the first edition of *The Story of My Dictatorship* :—

"My warmest congratulations to you and Mr Singer . . . I think it is the best thing of its kind yet, and that it will do much good. Something is needed for those who will only read 'light literature' and I think this will go far to fill the bill. What is needed now is to get it into circulation."

William Lloyd Garrison Jr. wrote in the preface to the first American Edition of this book: "I bespeak for this new messenger in the field of reform the cordial welcome of all lovers of their kind."

These two commendations are printed as a Preface to the new Edition, which is now issued with grateful acknowledgments to Mrs Lewis H. Berens.

THE STORY OF MY DICTATORSHIP

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MAKING A GIFT OF LAND Philanthropy Rewarded in Hyde

Cases are not infrequent of public-spirited landowners making gifts of land for a park or open space or other public purpose. The benefaction is commended by the Press and votes of thanks from the local Town Council are put on record. The land is improved and maintained as an amenity at public cost. Presently it is discovered that the new advantages attaching to the surrounding land give rise to increased land values and land is held up till prices are paid that would have been considered quite preposterous before the improvement was in sight. One landowner may thus present a fortune to other landowners—real philanthropy on his part—but if he himself owns the surrounding land, more notice will be taken of his foresight than his gift. He casts his bread on the waters and it is returned to him, not after many days but with the next incoming tide and in overflowing measure.

The latest instance of this kind is reported from Hyde in Cheshire. At the Town Council meeting on the 14th February (reported in the *North Cheshire Herald* of the 18th) the finances of the borough were under discussion and the question of the constantly increasing "burden of the rates" called for attention. On this debate a valuable contribution was made.

COUNCILLOR the REV. JOHN S. BURGESS said that municipal life moved forward on a rising tide of expenditure and it was entirely vain and misleading to suggest that the tide could be stemmed by the deletion of what were really minor items. What was needed was not so much a microscope for the examination of small items, but a telescope to take a wide sweep of the social horizon. Nobody would be an advocate of wasteful expenditure, but the real problem was one of revenue. At present, industry and the private householder were heavily burdened by the pressure of rates. It was necessary for everyone interested in municipal statesmanship to face the question whether the burden was being fairly distributed. They spent money on Town Planning and presently would have to spend more. They spent all our expenditure on public improvement and development. Much of the value thus created made ground landlords and the owners of building site values rich far beyond the proportion of their present contribution.

Councillor Burgess then proceeded to deal with the way in which the making of the Dowson Road had raised the value of the land, saying that the scheme had been criticized because the cost exceeded the estimate, but there was another side to the economics of the situation.

The New Road and Land Prices

Some time ago the Education Committee met to consider a site for a Central School. One site was offered on the Dowson Road. The price was somewhere over a thousand pounds an acre. He asked at the time what the value of that land was before the Dowson Road was made, but he was told by a member of the Committee that the question was hardly fair since the land was given for the road to be built. That was true.

It is said you shouldn't look a gift horse in the mouth. But this was proving a very expensive horse. It had cost us some £60,000 and this year was adding three-pence to the rates. In a few years it would be costing much more than that. In view of this he had been looking into the horse's mouth and well into its interior.

What was the worth of that land before the Dowson Road? It was closed land. It was inaccessible. It had no building value. At a generous estimate he

had been given to understand that the land was probably worth £50 an acre as agricultural land.

How much land was included in the gift? About five acres. If the rules of arithmetic held good the value of the gift was about £250. And with what result? The price of land had jumped from an agricultural value to £1,000 an acre. Front land was going at the rate of anywhere from £1,200 to £1,600 an acre, and presumably would fetch more if the public could be got to pay it. Moreover, by the terms of the gift, street charges were made a free present to the landowners, and street charges were £3 a foot.

He drew attention to these matters because the increase of site values was social wealth directly due to our population, our industry and our expenditure on development. We made it but the landlords received it. The Dowson Road estates were only an example. The same increment of values was going on in every direction, and it was imperative that serious attention should be given to these values which were largely made by the people and therefore should largely belong to the people. These values should be the real basis of our income, and a more just distribution would ease the burden which at present was falling oppressively on the backs of industry, shopkeepers, and householders.

In 1912, the Hyde Town Council, at the instance of its Finance Committee, put the seal of the Corporation to a Petition to Parliament, asking for powers to impose and levy a tax on the value of land for local purposes. He hoped that the Council would consider the matter further and as soon as possible again urge Parliament to grant powers to all rating authorities to secure for the people at least some substantial portion of that wealth which they themselves had created.

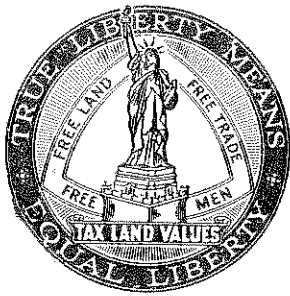
The *North Cheshire Herald* of 18th February in a leading article generally supported Councillor's views, and referred to the Dowson Road estates as a glaring instance of the manner in which governing authorities were mulcted in costs by their own improvements. The cost of making the Dowson Road had been about £63,900 and the resulting loan charges would amount to about £4,600 a year. These charges totalling about 5d. in the £ of the town's rateable value would be a levy on the ratepayers for the next 20 or 25 years. "It should be borne in mind that with the development of Regional Planning, which is rapidly coming to the fore . . . what has been done in this case will be multiplied many times over." In the same paper of the 25th instant, Mr A. H. Weller, J.P., strengthened the argument for land value taxation in a well-placed letter. He referred appropriately to the lead given by the Glasgow City Council which had called on all Scottish local Rating Authorities to join in urging Parliament to pass the necessary legislation for powers to rate land values and take the burden off industry. The time is over-ripe for similar action on the part of the town councils and other rating bodies in England and Wales, and Councillor Burgess should not find it difficult to get the Hyde Town Council to renew its interest in the municipal agitation for land value rating by emulating the example of Glasgow.

THE NEW POLITICAL ECONOMY

Address by John B. Sharpe before the Young Men's Civic Club of Pittsburg.

Every advocate of Land Value Taxation should make use of this Pamphlet.

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POVERTY AND PUBLIC REVENUE

The Chancellor of the Exchequer will introduce the Finance Bill in the House of Commons on 11th April. He will show a deficit of 36½ millions. The Budget figure has grown from 794 millions in 1924 to 801 millions in 1925 and 824 millions in 1926. What the figure will amount to in the coming year may be judged by the Estimates already submitted to Parliament, and these expenditures do not allow for Supplementary Estimates, nor for the deficit it is Mr Churchill's business to handle. The fighting services demand 115 millions, civil services 305 millions, other services 39 millions, and the interest on the National Debt with sinking fund calls for 354 millions.

Advice is given in some quarters to compel drastic economies in the public departments, so to bring relief to the harassed taxpayer and give industry a chance to recuperate. On the other hand the "Colwyn" Committee on National Debt and Taxation, appointed three years ago, has just issued its voluminous report with all the paraphernalia of appendices and minutes of evidence. The opinion there given, summed up admirably by the *Manchester Guardian*, is that the burden of the debt and the burden of taxation are not as bad as they seem, and if they were there is not very much that could be done about it. Mr Churchill advances to his task encouraged by the latter astonishing view, and committed to the unceasing criminal expenditure upon armaments and the no less desolating waste of doles and subsidies taken from industry and dispensed again as public charity to industry in distress. The sentiment that poverty and unemployment can be doctored or mended by taking money from some and giving it to others, that the State can find work for the workless, and ought to do so, falls into place with the aspirations of all who are interested in obtaining and making away with as much public money as possible, no matter how it is collected or on what principle. The advocates of mere economy are

silenced and can never hope to influence public policy until they distinguish between just and unjust taxation and explain why poverty and unemployment have persisted in the days of the strictest economy as in the days of the wildest extravagance.

In the matter of local taxation, the same language is heard of a burden imposed and a burden that has become insupportable. The House of Commons on 1st March discussed, as it has discussed so often, the case of the "necessitous" districts and adopted a resolution (as amended) that "the method of giving Exchequer subventions to local authorities should be reviewed under a general reconsideration of the relations of national and local taxation with a view to assistance being given to the more heavily burdened areas." The original motion, moved from the Labour benches by Mr Compton, proposed that:—

"The abnormal industrial conditions through which the country has been passing having placed upon local authorities in many areas burdens which cannot be met from local resources, and having regard to the fact that heavy local rates enter directly into the cost of production and thus hamper industrial revival in the areas affected, it is in the national interest that the community as a whole should accept some responsibility for these exceptional local burdens."

Both the original motion and the amended resolution take poverty for granted and leave the incidence of local taxation as it is. Both propose to subsidise poverty with still more grants from the Treasury and would throw upon Parliament the obligation of levying increased taxes for that purpose.

It is well to stop and consider how far this policy has been carried, before any fresh suggestions are made for asking the Treasury to undertake a greater share of the cost of public services that would otherwise have to be paid for by the levy of local taxation. Questions asked in the House of Commons on 16th and 17th March brought the information, reprinted in another column, that whereas local taxation had increased from £78,985,158 in 1913-14 to £160,047,065 in 1924-25, subventions from the Treasury increased in the same period from £25,631,246 to £93,072,749. According to the Budget estimates of the past year (1926-27) the sum of approximately £101,000,000 was provided, by taxes Parliament imposes, with the object of reducing local rates. Parliament does not find that money without placing officials in charge of the expenditure and the extent to which the local authorities are now subject to the control of a central bureaucracy, making local government a by-word in many respects, is not the least vicious result of the Treasury subventions.

The latest official inquiry into the relations of national and local taxation was that made by the Departmental Committee which reported on England and Wales in 1914, the inquiry into the case for Scotland being abandoned owing to the war. That Committee followed the same line as the Royal Commission on Local Taxation which reported in 1901. It treated certain services as "onerous"

and considered them to be more of a national than a local character, these services being education, main roads, police and relief of the poor. It recommended that the subventions from the Treasury, then amounting to about £22,600,000, should be increased by £4,700,000 a year to reduce local rates, especially in necessitous areas, where, according to the argument, rates to pay for the "onerous" services imposed an unequal burden. But the Committee, like the Royal Commission that preceded it, offered no suggestion as to the nature or incidence of the taxation Parliament would have to levy to provide the money thus earmarked for distribution. It left that obviously important matter severely alone while remarking with perfect candour that "it should be borne in mind that one of the tendencies of relieving local rates is, if the relief is permanent, to benefit the owners of property"—in other words, to raise land values and hand on the benefit of the relief to ground landlords. A minority of the Committee recommended a measure of local taxation of land values, but like the majority, did not suggest what national taxation should be imposed to produce the increased subventions.

The policy of the Land Values Group in Parliament was to pay the subventions out of the proceeds of a tax on land values (the breakfast table duties being repealed at the same time) and give effect to land value rating for the rest of the revenue collected by the local authorities. It is one thing to advocate grants in aid and propose the means for getting the necessary revenue. It is another thing to protest against grants-in-aid unless they are accompanied by a tax on land values. Those who take up the latter attitude are certainly on stronger ground, particularly in view of what has happened since.

In 1914 it was proposed to increase the grants-in-aid by £4,700,000. In 1924-25 they had been increased (in England and Wales alone) by £59,119,503 and reached a total of £81,736,749. If it was true, as remarked by the Departmental Committee, that rate relief benefits "the owners of property" when £4,700,000 was suggested by way of grants, what shall be said of the effects of an annual relief of 59 millions in benefits to landowners and stiffened prices of land? There is no case for increased subventions, nor should the simple demand for the Taxation and Rating of Land Values to break up land monopoly and abolish taxes on trade and production be mixed up with adjustments of the kind which are put forward and discussed and debated with the fact of poverty and the cost of poverty always in mind. Land value taxation will open the doors to employment, release industry from its bondage to monopoly and raise wages. It will bring land into use, take for the community what belongs to the community, and distribute wealth equitably. A proposal to link it up with subventions to pay poor relief can only come from those who doubt that it will have the liberating social effects we claim for it.

The commonly accepted definition of a "necessitous area" is a district which has a low rateable value per head of population and a high rate in the pound. A wealthy area on the other hand is a

district where the rateable value per head of the population is high and the rate in the pound low. The contention is that the districts with limited "ability to pay" have to support the cost of their own poverty for which they are not responsible; and the wealthy area should come to their assistance. Again, it is suggested that the towns should come to the aid of the country districts with money to pay for main roads and other services, which are not so much a benefit as a burden to these districts. Apart from the fact that the road fund, fed by taxes on motor traffic, now provides some 17 millions for the maintenance of roads and incidentally has raised land values all over the country, these arguments are invalid. They are false in so much as they assume that poverty is inevitable, that the poor can only look to the rich for assistance and never to conditions that will throw open the avenues to employment and give an adequate reward for labour. They are unsound because they base their conclusions upon "rateable value" and leave out of account not only the value of land that escapes assessment, but also the industrial and economic effect of imposing taxation on buildings and improvements. The terms rich district and poor district, with "rateable value" taken as the standard of comparison, are meaningless, and most of the statistics that are now being used to justify the complaint against high rates are of the same order. The protest should be, not against the amount of the rates, but against the way in which rates are levied, and until that view of the matter is predominant, the figures published for example by the Committee on Trade and Industry, making it appear that increased rates have added enormously to the cost of production, are eloquent of nothing but complete disregard of the principles upon which taxation should be based.

The great industrial centres are now the "necessitous areas" in need of more subventions to be provided by the general taxpayer. Their case was heard in Parliament on 1st March and it was declared that their sources of revenue were exhausted. Manchester, Birmingham, Leeds, Sheffield, Newcastle-on-Tyne, Middlesbrough and Bristol were among the cities named as candidates begging for alms, to be squeezed somehow out of a National Budget that already exceeds 800 millions, that has incurred a heavy deficit added to the national debt, and will re-impose a host of taxes and tariffs that interfere with trade and production at every turn. Has industrial distress no relation to these exactions, that Members of Parliament can come forward with demands for more subventions by which they think to mitigate poverty or pass on its cost to the people as a whole? The case is desperate enough. The Manchester Board of Guardians are called upon for £527,000 to keep destitute citizens from starvation; the call upon Birmingham is for an equal sum, and on Sheffield for £700,000. The other side of this picture of communities calling for subventions is the ring of land monopoly by which they are restricted, the high price of land withheld from its best use and exempted or relieved from taxation while so held. And in the centres of those cities "with burdens that cannot be met from local

resources" land sells for fabulous sums, that industry has to pay, in addition to all taxation, being hit in that way with far more savage effect than has yet entered into the calculations of any Committee on Industry and Trade or on National Debt and Taxation. In Manchester the record price of land, as we reported last month, is put at about £200 per square yard, which is equivalent to £968,000 per acre; there are inquiries for sites in Market Street at prices even higher; it was made public that a site in Cross Street realized £104 per square yard, which is at the rate of £677,600 per acre. In Birmingham, central sites command a price of from £75 to £100 per square yard and as much as £120 per square yard has been paid. In another column we report the case of land recently sold in that city for £50,000 which, with the buildings upon it, had been rated at an annual value of only £779. The price obtained moved the auctioneer to ecstasies with a description of the "golden mile" of land value situated in the midst of a teeming population of a million souls—in the midst of a "necessitous area." Well has it been said in *Progress and Poverty* that: "To see human beings in the most abject, the most helpless and hopeless condition, you must go, not to the unfenced prairies and the log cabins of new clearings in the backwoods where man, single-handed, is commencing the struggle with nature, but to the great cities, where the ownership of a little patch of ground is a fortune."

In the country districts the land monopoly is entrenched behind prices of land swollen by the spending of public money on the creation of small holdings and land settlements, by the subventions from the Treasury to pay local rates and by the additional relief given under the Agricultural Rates Acts. To-day the whole amount of local taxation levied on the agricultural land (not occupied by buildings) in England and Wales stands at the paltry sum of £3,800,000. It is interesting to note that the official estimate just given out by the Ministry of Agriculture places the capital value of agricultural land outside the towns in the neighbourhood of 815 millions.* How much of this is land value apart from buildings and improvements is a question in itself. The results of separate valuation in Denmark help to give an answer. It is found there that on the average the land value of agricultural land is 55 per cent of the total value. On that reckoning 815 millions total value corresponds to 448 millions land value for England and

* For England and Wales alone. The figure appears in the Report just issued by the Ministry of Agriculture on "The Agricultural Output of England and Wales," an investigation made in connection with the Census of Production of Act, 1906. The capital value as estimated includes farm buildings and improvements and excludes tenants' capital and "tenant right valuation," part of which is the unexhausted value of sowings, fertilisers, etc. The amount of rates levied as stated above (£3,800,000) relates to land as defined in the Agricultural Rates Acts and as relieved thereunder from three-quarters of the rates leviable on other properties. It is the *uncovered* land with its equipment and improvements. Farm houses, farm buildings and cottages and the ground immediately pertaining thereto are separately rated and are treated like any other house or structure. Information as to the total rates levied on them is lacking.

Wales, so far as agricultural land alone is concerned. The two countries are not so dissimilar as to make that computation too high, except that there is a difference that would add very much to it. For besides all the other factors giving land its varying value—advantages due to the nature of the soil, transport facilities, nearness to markets, etc., there have to be counted, in Great Britain, the millions of money wrung from the taxpayer and poured out for the peculiar benefit of the agricultural landowner. The better the land is, the greater are the benefits he has derived from those gratuities.

Let the valuation be made and it will be seen how little truth there is in the contention that the rural districts in this country are "necessitous," in the sense that there is not enough land value there to maintain the roads, to educate the young and provide for the public services rendered in the district. That is the revenue aspect of the question. For the rest, the problem is the same as in the towns. Land value can be as easily assessed; and taxation levied on that value, whether as a national tax or a local rate or both, is the means to break the monopoly, make land available and promote its best use.

A. W. M.

NOTES AND NEWS

He was sorry to say that the Labour Party's agricultural policy would not make land cheaper or easier for the agricultural worker to get; it would only turn the tenant farmers into owners paying a quit-rent to the State. No lover of liberty would wish to preserve for ever the large farm system, employing the unfree labour of tied Englishmen.—Col. WEDGWOOD, M.P., at Halstead (*Times*, 28th February).

Forty-one acres of freehold building land at Carshalton belonging to the Wandsworth Consolidated Charities are about to be offered for sale. The property has a long frontage to Wrythe Lane, near Sutton by-pass and the main road from Mitcham to Cheam "and within the area improved in value by the extension of the tube" to Morden, a mile and a half away, and the coming electrification of the Southern Railway.—*Times*, 18th March.

Forestalling is wrong; but what do you propose to do about it? Forestalling of land would cease if land values were taken for the community. Theft is wrong; is it not theft that some take what justly belongs to all—the increasing values that attach to land by reason of social developments? Why not tax land values?—CHARLES AYLIFFE GARDNER in *G. K.'s Weekly*, 19th March.

Foxes appear to be increasing in numbers in the district of Hadley Woods, Barnet. They are frequently seen by pedestrians crossing the paths. One fox recently raided a poultry farm, which necessitated jumping a six-foot fence, and killed 180 pullets. When the attendant went to feed the birds he found the ground like a battlefield. The fox did not return for his spoils.—*Daily News*, 22nd March.

Mr J. Caldwell (West Kilbride, Ayrshire), having recovered from a trying illness is again busy with his pen. His Press letters must be welcomed and appreciated by a large public. He is an educational force in this branch of the propaganda.

OUR SUSTENTION FUND

The Case Plainly Stated

The subscriber who by his sympathetic action a year ago enabled us to receive ten contributions of £10 each has once again thought well of his former plan to better the *Land & Liberty* Sustention Fund. He writes, 4th March: "How is the Fund? I am prepared to repeat my challenge of last year to subscribe £10 if nine others will each give a like amount. Perhaps the same nine valiants will again respond." As we remarked last year, our good friend has taken his own way of helping the Fund, and judging by the encomiums that come to the Journal we are convinced he is not taking the lead in any forlorn hope.

Compliments come to the office almost daily emphasizing how highly *Land & Liberty* is held in the esteem of its readers. That is all to the good, but is not enough. The Sustention Fund is the life of the paper and has been since it was first started. As we have said before, such a Journal as ours is not financially a paying proposition, however it may pay as an advocate of the cause.

But we must answer our friend's question, "How is the Fund?" In a word, it is badly in need of "valiants" like himself. We gladly acknowledge the support the Fund received last year and hope for the best in 1927.

We shall welcome a ready response to this £10 challenge; but let no one hesitate to give smaller sums. The fund is maintained by subscribers who contribute as they can afford in shillings and pounds.

A subscriber in another part of the country, in sending his contribution, says: "It is not fair that you should have such financial anxieties. It is a shame that an office such as yours should be held up when there is so much money to spare for other things. I wish with all my heart you will soon be able to send me better news." We shall be only too pleased to give a more reassuring report to all who appreciate the status of the Journal and who cordially desire to see it sustained and its influence more widely recognized.

The service rendered last year is on record. The immediate cause of our embarrassment is the loss by death of several earnest subscribers who made the Journal their first consideration. They pledged us to make the most of their attachment to it, but unhappily, none made provision in his Will for the continuation of the work, when he was no longer with us.

It needs time and patience to find others able and willing to take the place of those who have passed on; but if each subscriber with means will send something now, or even promise something for the current year, it will ease the situation and be counted to one and all for so much understanding and good will.

Land & Liberty was recognized at Copenhagen last year as the Journal of the International Union for

Land Value Taxation and Free Trade. The compliment, which we received with so much assurance has brought our limited staff much additional and special Overseas correspondence. The Union is well placed, but at this stage it can only function if and as the Journal is upheld. The Journal of itself is a big enough undertaking and few there be who seem to realize the extent of its operations, or the far-reaching scope of its related duties and responsibilities.

A visitor from the Continent remarked after a few days' experience of Tothill Street, that not many of our people abroad could know what fine work we had in hand, or we would not be placed at so much disadvantage for the want of funds. He was not the first to learn of our numerous and exacting duties. The work of itself is nothing; it is the difficulty of finding the necessary support for it that constitutes the real distraction.

There is a diverting idea abroad that because of its capacity to cope with the opportunities afforded by events as they come to hand *Land & Liberty* has behind it solid financial backing. We quite follow the thought as we stop to dwell for a moment on the "output" of the well-established offices of kindred organizations. In other days it was true to say that we had, in measure, some strong financial support. It is not true to-day. We have still some reliable friends, but they do long for others to join them in their steadfast allegiance.

The need is urgent for adequate financial strength, for capital that does not look for a return of five per cent, more or less. All we can offer the investor is a return that can only be measured by the steady growth of public opinion for the ideas the Journal seeks to advance in the public mind.

In the final analysis it is the things of the spirit *Land & Liberty* is in existence to promote. In Henry George's words: "It is for those who see the Truth and would follow her; for those who recognize Justice and would stand for her. . . . Truth and Justice have something to give that is their own by proper right—theirs in essence and not by accident."

We are counselled to speak out loud and say what exact sum is required to meet immediate needs. The answer is, at least, £1,000. If this sum can be obtained, apart from ordinary reliable income, the office will be relieved of a strain which, we are advised, it should not be called upon to undergo, and energies will be set free that are wanted for work of pressing importance.

Another correspondent at a distance writes: "No one appreciates more than I what you are doing for the cause; we must face up to this *impasse* at once." This is what we are about, to the best of our ability. The final word is with those who can and who will resolve to better the condition of our financial resources at this time.

It will be well for *Land & Liberty* if those who subscribed to the Sustention Fund last year will make the same response in 1927. J. P.

GLASGOW CITY COUNCIL AND LAND VALUE RATING

At a meeting of the City Council, 3rd March, the action taken at the recent Municipal Conference on the question was approved, and a resolution carried by a vote of 57 to 16 (see Scottish League notes page) to petition the Government to introduce the necessary legislation. It was further resolved to ask all other Local Rating Authorities in Scotland to pass similar resolutions to be forwarded to the Government and their Member of Parliament.

There are openings here for some strong letters to members of local Councils and to Members of Parliament. There is no monopoly to interfere with this kind of spade work and we would urge everyone concerned to take their coats off to this job. All that is required from each crusader is a couple of letters or more and one hour or less will suffice to see the thing done.

Bailie Burt, convener of the Land Values Committee of the Glasgow Council and his Associates can be warmly congratulated, so far, on the outcome of this engagement, and the best reward and inspiration the Bailie can desire is to see others take up the running. Scotland is ripe, and over-ripe, for land value rating, and Glasgow, undaunted, still leads in the fight for this fundamental Municipal enterprise. It is an undertaking that is pregnant with possibilities of growth and expansion towards the promised land of peace in industry, and it is entitled to the consideration and the support of every Municipal reformer.

Already we have the answer of the Government, and as was to be expected, it is in the negative. In the House of Commons (*Hansard*, 24th March) :—

"Mr T. Henderson (Co-op. Labour M.P. for Tradeston, Glasgow) asked the Prime Minister whether he has received from the Corporation of the City of Glasgow a resolution conveying a petition to the Government that legislation be introduced providing that the present system of valuation for local rating, namely, the letting value of land and buildings, including improvements, should be replaced by a system under which local rates would be imposed on the capital value of the land in the area of the rating authority, irrespective of the value of buildings and improvements made by the owner, and providing that the Government make up a valuation roll showing the capital value of all land in Scotland and furnish each rating authority with a copy of such valuation for their district; and what action he proposes to take in the matter?"

"Sir J. Gilmour (Secretary of State for Scotland) : "I have been asked to reply. I have received a copy of the resolution referred to in the question. I cannot undertake to introduce legislation on the lines suggested."

Blessed are they that expect nothing for they shall not be disappointed. But if the campaign be maintained with resolution, another Prime Minister will make good some day, and perhaps in the not far distant future. It is a matter for the ratepayer and in a stronger cast for the advocates of the change over. The rating and taxing of land values is in operation in the British Dominions, and now across the North Sea in Denmark, for town and country alike. The land value measure passed in that noted agricultural country had its strength in the rural districts, but neither the Press nor the politicians in Great Britain seem to be able to profit by the advance. They call loudly for International

understanding and good will among men, but when it is a question of taking land values their brotherly aspirations stop at the water's edge.

The good news must be made widely known and with the zeal shown by the Scottish League at Leith By-Election last month. For this purpose *Land & Liberty* and its related agencies are now as ever at the service of every man and woman interested in the land value method of raising local revenue. The General Election looms ahead, and the interest in politics is revived. The need of the hour is Land Valuation, and this can best be procured by a national tax on land values.

SIR HERBERT SAMUEL ON THE LAND QUESTION

Speaking at Manchester on 23rd March, Sir Herbert Samuel, the newly-elected Chairman of the Liberal Organization Committee, dealt with the miserable conditions obtaining in the industrial parts of the great cities, said (*Manchester Guardian* report) :—

"In a larger degree these miserable conditions are the consequence of the land monopoly and of a thoroughly vicious system of land rating. It is hard to undo the results of past neglect, but we must try. We must untie the hands of our local authorities."

"First, it is essential that urban land should be assessed for rating at its true value. Secondly, the corporations must have the first option on the purchase of any land within their areas which they need for public purposes, and at the value so assessed. Thirdly, they must be able to acquire land in advance for town-planning or other schemes for improvement at that value. So we shall build up great municipal estates, such as some corporations are fortunate enough to inherit from earlier times, to the great advantage of their own finances and of the general well-being of their towns. Next, rates should be shifted, to a large extent, from buildings on to land values, and a betterment rate should be levied wherever values have been increased by public improvements. Fifthly, the town-planning of new districts should be universal, and re-planning schemes should be prepared for congested districts already built over."

In the Liberal programme the rating of land values is once again confined to Urban districts by one of its leaders. But the thought still holds for a wider application and the question put is :—

If the policy will "untie the hands of our local authorities" why should its advantages be for the towns, and denied to the County Councils? If it will get at land monopoly in one place, why not in another? The small man on the land must pay 62s. an acre while the bigger farmer has his plot at 25s. an acre. A tax on the value of agricultural land would put an end to this scandal.

If the "building up of great municipal estates" is not Socialism, what is it? If rates are "shifted to a large extent from buildings on to land values" there will be land enough and to spare for corporations, guilds, co-operative societies and for individual enterprise as well. And why a "betterment tax" with land values taxation in operation to a large extent? Again, if the revenue from land values is to relieve buildings where is the money to come from to "acquire" (purchase) land in advance, so to make land monopolists of our elected persons and their bureaucratic agencies?

The taxation of land values is advocated in substitution of existing methods of raising public revenue.

NATIONAL UNION OF RAILWAYMEN A Significant Resolution

The following resolution has been sent forward by the Polmadie (Glasgow) No. 1 Branch of the National Union of Railwaymen to the Annual General Meeting of the Union, which takes place at Carlisle in July next :—

"That this Annual General Meeting records its serious concern at the unsatisfactory settlement of the dispute in the Mining industry of Britain during 1926 involving, as it does, the lengthening of the hours of labour above and below ground, and aggravation of the present unjust distribution of the National Income."

"That this Annual General Meeting records its conviction that the land problem is the root cause of unemployment, low wages and involuntary poverty."

"That the most effective method of solving those problems is the collection of local rates and national taxes by a rate or tax upon the capital value of land."

"That the Taxation of Land Values is a political question of first-class importance."

"That the United Committee for the Taxation of Land Values (London) and its affiliated Branches are eligible for financial support from the political fund."

It may interest our readers to know that in September last a resolution was carried by the Polmadie Branch of the N.U.R., congratulating the Glasgow Town Council on their action in calling a Conference of Scottish Local Rating Authorities. This resolution was forwarded to Glasgow and West of Scotland District Council, to all affiliated branches (94 in number), and each of them requested to press its local representatives to support Glasgow and to send copy of the resolution carried to Glasgow Town Clerk.

"A.M.," a member of the N.U.R. writes :—

"The response to this call to attention was favourably received and letters of support were sent in from all parts of Scotland. In some of the largest branches of the Union the discussion on the question occupied an evening's session. The Polmadie resolution to come before the Annual General Meeting was carried at the Branch meeting on 27th March. It will raise discussion in every branch of the Union between now and July, from Land's End to John o'Groats."

Our various Leagues and agencies should interest themselves at once in this special publicity campaign. They should bring all the pressure they can on friends and neighbours connected with the railway services of the country. It is an opening that may not be taken lightly.

THE LIBERAL AND LABOUR LAND POLICIES

Sir J. L. Green, in the *English Review* for March compares and criticizes the Liberal and the Labour Land Policies in a somewhat different aspect from that in which our own friends have reviewed them. The point of view appears to be a Conservative one; if so, the Conservatism is on the moderate and businesslike type. The feature of the two policies to which particular attention is given is that of administration.

Taking the Labour programme first, the article refers to Mr Ramsay MacDonald's recommendation of

as follows :—
in the MacDonald, in defending the Labour policy politician officialdom, says that, under a system of public by the adv. land, every endeavour would be made to

minimize bureaucratic tendencies."

But Sir J. L. Green contrasts this promise with the actual Labour proposals, the administrative part of which he sums up as follows :—

"A County Agricultural Committee set up in every county. . . . We are not told of how many members the Committee is to consist, but, as in the Liberal scheme, it will probably be as large as an ordinary County Council, that is, it will contain from 70 to 100 members. The County Agricultural Committee will consist, not of direct representatives of the farmers and workers, but partly of representatives chosen by organisations, these being dominated by the remainder of the members, who are to be appointed by the Minister of Agriculture. In this way Socialism from the top will be practised and enforced on the farming community. There is also to be a London Commission under the Ministry of Agriculture, and this will have, to assist it: (a) a Finance Commissioner; (b) a Methods of Cultivation Commissioner; (c) a Transport Commissioner; (d) a Power Commissioner; (e) a Marketing and Distribution Commissioner; (f) a Labour Commissioner. Moreover, the County Agricultural Committee will also have associated with it: (a) a Letting Sub-Committee; (b) an Equipment Sub-Committee; (c) a Proper Use of Land Sub-Committee; (d) a Collection of Rent Sub-Committee; (e) an Education Sub-Committee; (f) a Live Stock Sub-Committee; (g) a Fertilizers Sub-Committee; (h) a Feeding Stuffs Sub-Committee; (i) a Transport Sub-Committee; (j) a Marketing Sub-Committee."

As between the two programmes, Sir J. L. Green appears to be quite impartial. He does not think that the Liberal proposals are much more distinguished for simplicity of administration. They involve "the setting up of no fewer than ten or eleven brand new public bodies. There are, for instance, to be :—

- "(1) A Central Agricultural Loans Board;
- "(2) A County Loan Board in every county;
- "(3) A County Agricultural Authority in every county;
- "(4) Land Commissioners for each county;
- "(5) A Land Court;
- "(6) A Central Land Fund;
- "(7) A County Land Office in every county;
- "(8) A Rural Housing Board;
- "(9) A Survey Commission in every county;
- "(10) A Commission on Co-operation in every county;
- "(11) A much enlarged Ministry of Agriculture at the head of all."

Each of these will have its staff of officials and in most cases this staff will not be small or inexpensive.

Sir J. L. Green rightly draws attention to the economic advantage of leaving to the actual cultivators a free hand to arrange their activities as they choose, and to that end he favours the promotion of a system of occupying ownership. But various parts of the world have tried that policy in various forms, and, in spite of certain advantages over other systems, no satisfactory solution of the problems of land has been attained. So that, while his comments upon the policies under consideration show that he has looked well in advance, he can hardly be regarded as having himself contributed much towards a solution of the problem.

GEORGE CROSOER.

You are earnestly invited to send your contribution to the "Land and Liberty" Sustention Fund.—See p. 81.

POPULATION AND MALTHUS

The logic of events hunted the Malthusians out of their claims that population tends to increase in a geometrical ratio: 2 to 4, 8 to 16, 32 to 64 and so on; but that the food product increases only like 1, 2, 2½, 3½, 4 and so on, to an early stop.

Then they got up a modified theory of the blessings of "Things as they are" and called themselves "Neo Malthusians."

The work on Population which made the fame of Malthus proves to be so full of ill logic as to leave one wondering how it attained its eminence. That increase of population is the cause of poverty cannot be demonstrated until it is proven that there are not other and more potent causes. These Malthus quietly ignores.

Nearly two-thirds of the human race are grouped on about one-half of the area of the land of the whole earth, China, Japan and India. Yet in these countries the inhabitants to the square mile are fewer than in those countries where the population is greater.

France with a population of 180 to the square mile enjoys a large measure of prosperity; Turkey with much less density of population is sunk in poverty. In 1846 Ireland had a population of 9,000,000. To-day with a third less she should, according to the Malthusian argument, have a large measure of prosperity, but poverty persists in Ireland now as then. The fact is, these countries are at present grossly under-populated. For example: All China, including Manchuria, has over three and a third million square miles (to be exact, 3,341,500 square miles) and a little more than three hundred million persons, about a hundred to the square mile. That gives for the 342,639,000 persons about six acres per person, or say 30 acres to the family.

A learned professor in Yale to whom I submitted these figures figured it out, to his own great satisfaction, that omitting Manchuria, there would be only seventeen acres to the family. Well we won't spend time on that. A Chinese family can live in luxury on one acre; China is as long as the United States and has enough land for every inhabitant and for more than half the rest of mankind as well, besides her five thousand miles of seacoast which gives access to the boundless food supply of the ocean.

Malthus wrote when the resources of the unexplored lands and waters in North and South America were hardly suspected. He did not foresee the tremendous agricultural development that loomed just ahead of him. Nor did he dream of something else that lay in the future, the extraordinary development of invention and commerce. That with all his familiarity with the food producing capacities of many countries, he underestimated the food supply of which the whole earth was capable, seems clear. He wrote before the era of the enormously increased nineteenth century production had begun and when the world's vaster capabilities had not been revealed. Every great invention like the railroad, the trolley, the steamship, the automobile, the airship, the wheel hoe, the reaper, the telegraph, the telephone, the concrete road, opens up to us a new source of supply like that of the discovery of a new country.

Malthus brushed aside the dream of economic equality which all generous minds cherish as possible of ultimate realization. "Men cannot live in the midst of plenty," he says. "All cannot share alike in the bounties of nature." He seemed to think that to "share alike in the bounties of nature" was only possible under some communistic system which must contain the seeds of its own certain dissolution. For he says, "Were there no established administration of property every man would be obliged to guard with force his little store."

Which may be true enough, though he seems not to have conceived that men might "share alike in the bounties of nature" under "an established administration of property."

After all, progress is in the direction of a more equitable participation in the enjoyment of the bounties of nature. We must harken back to a remoter barbarism for a denial of this truth from any authoritative source. So determined, however, was Malthus in the notion that any teachings of the principle of equal rights was inherently vicious, and dangerous in the influence it might exert on society, that even Paine's Rights of Man was curiously abhorrent to him. "Nothing," he says, "would so effectually counteract the mischief of Mr Paine's Rights of Man as a general knowledge of the real rights of man. What these rights are it is not my business at present to explain."

He never made it his business to explain. How could he? Perhaps it would have shaken his own belief. How can men have rights in a world where the race is penned in by a wall of subsistence against which they must ineffectually beat their spiritual wings in a vain endeavour to escape its confines?—Joseph Dana Miller, in *Land and Freedom*, February, 1927.

A country where wages are low is a poor customer for the goods of the more advanced nations. To raise the standard of life in these poorer countries is a matter of vital interest to world trade. Tariffs do nothing to achieve this object, but on the contrary still further depress the undesirable conditions and still further lessen purchasing power.—Rt. Hon. Philip Snowden, M.P., in *The Banker*, November.

* * *

"There is no doubt about the gravity of the present situation. We have got into the seventh year of great trade depression and unemployment. For seven years you have had over a million men out of work. When will that million become half a million? It would be seious enough then. In the old days times of employment were times of recruiting for the British army. A million unemployed to-day meant a field of recruitment for the Communist party.

"It was a grave economic problem; it was a menacing social problem. It was the duty of all those who had any sense of responsibility in a nation to put their whole strength of mind, knowledge, and experience into attempting to solve it."—Mr LLOYD GEORGE, at Rochdale, 25th March.

Comments on Some Current Criticisms of Land-Value Taxation

By HARRY GUNNISON BROWN.

Professor of Economics in the University of Missouri.

A Reviewer in the *New York Nation* writes:—

It was full time for some competently equipped economist to take up the cudgels in behalf of the economically tenable parts of Henry George's doctrine. Mr Brown has done it with zeal, and on the whole with skill. Of course this puts him outside the fold of the safe and sane economists, and the vigor of his onslaught has already occasioned some little fluttering in the academic dove-cotes. But say what we may, land does differ significantly for purposes of economic analysis, from factories and railroad trains and other things that men make. The true economic scientist, then, if he is going to devise tax systems, must take account of those differences, and not simply foam at the mouth every time the single tax is mentioned.

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GRANTS IN AID OF LOCAL TAXATION

(Answers to questions in the House of Commons)

How the subventions given out of the National Exchequer to the local authorities have grown in recent years is shown in the following information given by the ministers concerned.

SCOTLAND

Mr HARDIE asked the Secretary of State for Scotland if he will state, for each of the years 1913-14 and 1925-26, what was the total amount of revenue raised by local authorities in Scotland and what was the total amount paid in grants-in-aid by the Treasury in relief of local taxation; and, if the sum is to be treated as distinct from grants-in-aid, what amount was spent upon highways from the proceeds of motor taxation?

The LORD ADVOCATE (Mr WILLIAM WATSON): The amounts raised by local authorities in Scotland by assessment (excluding water assessment) were in 1913-14, £7,709,000 and in 1924-25, £18,070,000. The Government grants including roads grant for the same years were £3,014,000 and £11,336,000, respectively. The figures for 1925-26 are not available.—16th March.

ENGLAND AND WALES

Mr T. WILLIAMS asked the Chancellor of the Exchequer if he will state, for each of the years 1913-14 and 1925-26, the total amount of revenue raised by local taxation in England and Wales and the total amount paid as grants-in-aid by the Treasury in relief of local taxation; and, if the sum is to be treated as distinct from grants-in-aid, what amount was spent upon highways from the proceeds of motor taxation?

Mr CHAMBERLAIN: I have been asked to reply. Following is the answer:—

Year	Rates raised by local authorities	Government grants received by local authorities	Amounts included in previous column in respect of highways and bridges
	£	£	£
1913-14	71,276,158	22,617,246	576,268
1924-25	141,977,060	81,736,749	12,976,889

Complete returns for the year 1925-26 are not yet available, but it is estimated that the total amount of the rates collected in that year was approximately £147,500,000.—17th March.

THE TOTAL INCREASE

The figures given above being added together the following parallel is presented:—

	1913-14	1924-25
Local revenues from rates	£78,985,158	£160,047,065
Local revenue from subventions ..	25,631,246	93,072,749
Total	£104,616,404	£253,119,809

Local taxation increased by 102·5 per cent, while subventions increased by 263 per cent. The subventions were £67,441,500 more in 1924-25 than in 1913-14.

by the local authorities as compared with 24·6 per cent in 1913-14. But still the cry goes up for more of these moneys from the Treasury to "ease the burden of rates" so as to mitigate the distress that is due to the method by which both rates and taxes are collected!

OTHER QUESTIONS IN THE HOUSE

IMPERIAL PREFERENCE

The approximate amount of rebate granted upon goods of Empire origin and consignment delivered for home consumption at preferential rates of duty during the year 1925-26 was £4,594,000. The details of this amount include £1,537,000 for sugar; £1,414,000 for tobacco; £982,000 for tea; £284,000 for wine and spirits; £156,000 for dried fruit; £123,000 for cocoa and coffee; £93,000 for motor cars; and the balance (£5,000) for clocks and watches, musical instruments, silk and artificial silk, hops, lace and embroidery, and cutlery.—Mr Winston Churchill, 17th February.

AFFORESTATION

The Forestry Commissioners have spent £288,210 in the purchase of 165,306 acres of land of which 91,051 are plantable; £682,500 on planting operations; and £302,700 on administration in connection with acquisition and cultural operations, including local supervision.—Sir L. Forestier Walker, 22nd February.

THE SUGAR BEET SUBSIDY

The total amount of subsidy on sugar and molasses received by the British beet-sugar factories in the manufacturing season 1925-26 was £1,124,207, and in the season 1926-27 up to 28th February, 1927, was £3,041,083. The number of persons employed in the factories in the 1925-26 season was 4,613, and in the past season 7,194. The length of the manufacturing season is, approximately, 100 days.—Mr Walter Guinness, 2nd March.

The subsidy works out at £248 per person employed (for 100 days) in 1925-26 and at £423 per person in 1926-27. In a supplementary question Mr Thurtle learned that the effluent from the sugar-beet factories was polluting many streams in the eastern counties. The damage thus caused is an added cost to the nation of this subsidy policy.

In a couple of ably-written and informing letters appearing in the *Keighley News*, 19th and 26th March, "Fesole" makes excellent use of the item on Detroit in the March number of *Land & Liberty*. In his second letter, "Fesole" makes this comment:—

"In our leading journals, and in the speeches of bankers, politicians, and others in this country, there appears no sign of any conception that public revenues can be anything but a burden and, in a greater or less degree, a discouraging and hampering factor in industry. But a land values tax is neither a burden not a discouragement. It is rather a stimulus to production."

NATURAL LAW IN SOCIAL LIFE

By W. R. Lester, M.A.

Special reprint in pamphlet form of the author's address at the Copenhagen Conference

Published by the United Committee for the Taxation of Land Values

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WHAT THE BRITISH LEAGUES ARE DOING

HENRY GEORGE CLUB (LONDON) : C. Morley, Hon. Secretary, 11, Tothill Street, London, S.W.1.

The complete series of meetings arranged for the spring session of the Club is as follows :—

Mar. 3rd.—“The European Economic Situation.”
Alderman F. P. R. Douglas.

„ 17th.—“The Valuing of Land apart from Improvements.” A. W. Madsen.

„ 31st.—“Labour Party and Agricultural Policy.”
George Dallas.

Apr. 7th.—“Rural Aspects of Land Value Rating and Taxation.” Arthur Mortimer (of the Liberal Land and Nation League).

„ 21st.—“A Working Man's View of Industrial Conditions.” J. D. Gates.

May 5th.—“Some Personalities in South American Georgeism.” Rev. Mervyn J. Stewart.

„ 19th.—“Native Races : Their Land and Labour.”
John H. Harris.

Each date given above is a Thursday. The meetings are all held at the rooms of the United Committee, 11, Tothill Street, Westminster, and begin at 8 p.m. The addresses are followed by discussion. Admission is free and all interested are cordially welcome.

Mr John H. Harris, who is to speak at the Club on Thursday, 19th May, was formerly Member of Parliament for North Hackney. He is the Parliamentary Secretary of the Anti-Slavery and Aborigines Protection Society, a member of the Executive of the League of Nations Union and other public bodies ; he has travelled widely, including over 20,000 miles of the African Continent, has served upon two Government Commissions, and has attended all the Assemblies of the League of Nations and the Conferences at Versailles and Lausanne. Mr Harris has published several books upon Foreign and Colonial affairs, has acted as Special Correspondent for the *Times*, and is a frequent contributor to the magazines, *New Statesman*, *Times*, *Nation*, *Manchester Guardian*, *Daily News*, *Daily Telegraph*, and other organs of the Press.

SCOTTISH LEAGUE : Wm. Reid, Secretary, 67, West Nile Street, Glasgow.

The Annual Meeting of the League will be held in the Cádoro Restaurant, on Monday, 11th April, at 7.30 p.m. It is hoped that the reports and formal business will be finished by 8 p.m. Thereafter the meeting will take the form of a social gathering, and Mr John Paul, Secretary of the United Committee will be present and initiate a discussion on the outlook for the future.

The usual crop of letters to editors has been in evidence this month, the writers including Messrs. A. J. Mace, John Peter, A. S. Munsie, the Secretary, and others.

Bailie John Muir and others have spoken at public meetings, but the events of outstanding importance have been the discussion on Rating at the Glasgow Corporation, on Thursday, 3rd March, and the Leith By-Election which concluded on Wednesday, 23rd March. The result of the Poll was :—

A. E. Brown (Liberal)	12,461
R. F. Wilson (Labour)	12,350
A. Beaton (Conservative)	4,607

Both the Liberal and Labour candidates made favourable reference to the Taxation of Land Values. The Conservative contented himself by declaring that the

did not endorse his view. The Scottish League prepared a special leaflet for distribution ; 30,000 copies were distributed in the constituency.

The following is part of the matter appearing in bold type on the leaflet, and examples were given of prices paid for land in the neighbourhood of Leith.

ARE YOU A VOTER IN LEITH ? IF SO, STOP AND CONSIDER.

LEITH WORKERS ARE UNEMPLOYED. THERE ARE BAD HOUSING CONDITIONS IN LEITH.

THE WORKERS ARE UNEMPLOYED NOT BECAUSE FOREIGNERS ARE BUILDING HOUSES. IF FOREIGNERS COULD SEND YOU HOUSES YOU WOULD ONLY THEN HAVE UNEMPLOYMENT TO SOLVE, BUT BOTH HOUSING AND UNEMPLOYMENT ARE LAND PROBLEMS, NOT FOREIGN, BUT HOME (AND LEITH) LAND PROBLEMS.

OUR COLONIES SOLVE HOUSING PROBLEMS BY TAKING TAXES OFF HOUSES ; THEY SOLVE UNEMPLOYMENT BY TAXING LAND INTO USE.

The successful Smallholders of Denmark have not asked for Protection. They worked for and have now obtained the Rating and Taxation of Land Values.

TARIFF REFORMERS DARE NOT OPENLY ADVOCATE TAXES ON FOOD.

BUT TAXES INCREASE THE RENT OF HOUSES JUST IN THE SAME WAY AS THEY INCREASE THE PRICE OF FOOD OR TOBACCO.

THE ONLY TAX WHICH IS NOT DISTRIBUTED AMONG THE CUSTOMERS IS A TAX ON LAND VALUES, BECAUSE THE OWNER HAVING THE LAND HAS TO PAY WHETHER HE USES IT OR NOT.

The resolution passed by Glasgow Town Council, on 3rd March, is in the following terms :—

“That the Corporation approve of the principle of making land values a basis of taxation, and hereby resolves to petition the Government to introduce legislation providing—(A) that the present system of valuation for local rating, viz., the letting value of land and buildings, including improvements, should be replaced by a system under which local rates would be imposed on the capital value of land in the area of the rating authority, irrespective of the value of buildings and improvements made by the owner ; and (B) that the Government make up a valuation roll showing the capital value of all land in Scotland, and furnish each rating authority with a copy of such valuation for their district.”

It was further agreed to recommend that the Corporation instruct the Town Clerk to forward copies of the foregoing resolution to the Government, and to the local Members of Parliament, and that other local authorities in Scotland be asked to pass similar resolutions and forward same to the Government as also to their Members of Parliament.

Falkirk Town Council passed a similar resolution at its meeting on Monday, 21st March. The Leith portion of Edinburgh's municipal voters have now been supplied with information and examples, and we hope to hear that Edinburgh is following the lead of Glasgow. Our friends in Dundee, Aberdeen and other towns

should do what they can to see that the matter is not shelved in their various Councils. Several Rating Authorities in Scotland have already notified the Glasgow Town Clerk's department of their agreement with the resolution.

Mr A. S. Munsie had a letter in the *Scottish Farmer*, of 12th March, calling the attention of representatives of agricultural interests to the movement for the Rating of Urban and Rural Land Values.

The *Irish Weekly* continues to give full reports of the actions of Rating Authorities with regard to the Glasgow Town Council's resolution, and some readers of that paper have taken a prominent part in the discussions. Mr J. O'D. Derrick is booked to speak at the St. Francis Branch of the C.Y.M. Society on 3rd April.

The Friday evening meetings continue to be held in the Rooms at 67, West Nile Street, Glasgow. Members and friends are cordially invited to attend. Some of the informal discussions have proved to be interesting and useful.

ENGLISH LEAGUE: Frederick Verinder, General Secretary, 376 and 377, Strand, London, W.C.2.

APRIL MEETINGS

Sun., 10th.—Young Socialist League, Gaiety Theatre, Colleshill Street, Birmingham: Col. the Rt. Hon. J. C. Wedgwood, D.S.O., M.P., 7 p.m.

Wed., 20th.—Hampstead Branch I.L.P.: Fredk. Verinder, "Labour's Agricultural Policy and the Taxation of Land Values."

Sat., 30th.—Bilston Trades Council and Labour Party, Labour Day Demonstration: Col. Wedgwood.

The Annual Meeting of the League will be held on Wednesday, 11th May, in Room No. 1, Caxton Hall, Westminster. Members are asked to keep the evening free. Fuller particulars will be given later.

A number of copies of *Joseph Fels: His Life-Work*, by Mary Fels, have been donated to the League for the benefit of the movement for which the subject of the book did so much. The book is well bound, is illustrated, and was published at 6s. Copies may now be had from the League Office at 1s., or by post 1s. 4d.

Two small but important meetings of Parliament-men and others have recently been held, at the invitation of the League, at the House of Commons. It is as yet too early to announce detailed plans, but there is good reason to hope that before long the result will be seen in a speeding-up of the movement both in Parliament and in the constituencies. Meanwhile, our President continues to address large meetings in the provinces, and his speeches are being pretty widely reported in the provincial Press.

The Eastbourne papers had long reports of Col. Wedgwood's address on Unemployment, given in the Town Hall, on 18th March. "A large audience listened with interest to his speech."—*Gazette*. All three local papers published a biographical sketch of the speaker, supplied from the League Office. The Chair was taken by Councillor Chatfield (Labour candidate for the Borough), and some useful questions were asked and answered. It is plain that the interest aroused by Councillor Chatfield's motion in the Town Council, and by Sir Edgar Harper's letters in the local Press, has by no means died down in Eastbourne.

Mr T. Atholl Robertson, F.R.G.S., ex-President of the League, reports a good meeting in the Town Hall, Weston-super-Mare on Taxation of Land Values and Free Trade.

An interesting lecture by Mr W. E. Meads on the Life and Work of Henry George was delivered to the

Bexhill Branch of the I.L.P. on Tuesday, 15th March, and was well reported in the *Bexhill-on-Sea Observer*. Mr Meads gave a very clear and useful summary of *Progress and Poverty*. The report says: "There was a good attendance and many questions were asked, to which Mr Meads replied in a direct, incisive and illuminating manner."

PHILIP HENRY WICKSTEED

I deeply regret to announce the death, on 18th March, of the Rev. P. H. Wicksteed, M.A., Litt.D., at the age of 82. He was one of the now almost vanished band of men who read *Progress and Poverty* together, and afterwards founded the English League (then called Land Reform Union), in the spring of 1883. He remained a member till the day of his death. The oldest members will remember his frequent appearances at our earlier annual meetings, when his speeches were eagerly looked forward to and listened to with profound attention. Few men of our movement during the last forty years could hold a meeting as Wicksteed could by the lucidity and charm with which he expounded the Law of Rent.

Like his father before him, he was a Unitarian Minister; in the early days of the League, at Little Portland Street Chapel (1874-97). But he was known and honoured in very wide circles at home and abroad as a classical scholar, an economist, a mathematician, and university extension lecturer, and especially as the student, expositor and translator of Dante, of whose works, and of those of St. Thomas Aquinas, he had a profound knowledge. He retired to Childrey, Berks, many years ago, and we no longer had the pleasure and advantage of his presence at London meetings; but his interest in our movement remained, and his annual subscription was renewed for 1926-27 last June.

T. MCKINNON WOOD

I learn also with deep regret of the passing, on 26th March, of the Rt. Hon. J. McKinnon Wood, D.L., LL.D., in his 73rd year. He was a Londoner, who served his native city with zeal and distinction as a member, and at one time Chairman, of the London County Council, and who represented the St. Rollox division of Glasgow from 1906 to 1918. During this period he held office successively as Parliamentary Secretary to the Board of Education, Under-Secretary to the Foreign Office, Financial Secretary to the Treasury, Secretary for Scotland and (with a seat in the Cabinet) Chancellor of the Duchy of Lancaster,—a post subsequently held by Col. Wedgwood. He retired from active political life in 1918, but retained his membership of the Empire League to the end.—F. V.

YORKSHIRE AND NORTHERN LEAGUE: F. Skirrow, Secretary, Compton Buildings, Bow Street, Keighley.

Members of the League are reminded that the Annual Meeting of the League will be held in the Coffee Room of the Hotel Metropole, King Street, Leeds, on Saturday, 9th April. Members and friends are cordially invited to tea to be served at 5 p.m. Business will begin at 6.15 and the meeting will be addressed by Messrs John Paul, A. W. Madsen and Ashley Mitchell.

A meeting will be held in Keighley on Sunday, 10th April, in Room 14 of the Temperance Hall. The speakers are Messrs John Paul, A. W. Madsen and Ashley Mitchell.

We have noted letters signed "Fesole" in the current issue of the *Bank Officers' Journal* and in the *Keighley News*.

Mr P. V. Olver addressed the Wesley Guild, Meanwood, Leeds, on 15th February and on the 16th the Skipton League of Young Liberals. On 9th March the

Secretary addressed the Bingley W.C.G., and on the 21st he addressed the Lothersdale Liberal Association.

In view of the fact that rates in Keighley are now to be £1 0s. 6d. in the £ there ought to be a lively interest in this and its kindred subject of Land Value Rating. Rates here are now three times as high as they were a quarter of a century ago, and we have hardly reached the highest point yet.

Land values have considerably increased during the same period. Playing fields are badly needed for the young people but the need cannot be satisfied on account of the high price of land. Sites for new schools are also wanted, but again the high price of land has blocked the way.

MANCHESTER LEAGUE: Arthur H. Weller, J.P., Secretary, 5, Cross Street, Manchester.

Meetings have been addressed during the past month as follows: Rawtenstall Public Discussion Class (two meetings), W. Brennan and A. H. Weller; Langworthy Road Adult School, D. Catterall; Mount Street Adult School, J. Garner; A.U.B.T.W., J. F. Cunningham; Queen's Park Parliament (two meetings), E. M. Ginders and J. Brentnall; Work for All Movement, Councillor Wm. Noble.

A special meeting of the League will be held in the Java Café (8 p.m.) on Tuesday, 12th April. Speaker: Mr A. W. Madsen on "An Agricultural Land Policy."

"THE PORCUPINE"

The first number of "The Porcupine," a monthly typewritten sheet of comment on current events, was issued from the League's office early in March and received an encouraging welcome. It was favourably reviewed by the *Manchester City News*, and copies will be displayed each month on the tables of Manchester's 25 public reading rooms. A handsome gift from Mr H. B. Hobson of an up-to-date duplicator will greatly facilitate the production of future issues of "The Porcupine." Contributions towards the initial cost of this new venture will be much appreciated and gratefully acknowledged. The price of "The Porcupine" is one penny; one shilling per annum, post free.

The Annual Meeting of members of the League and the Henry George Club was held in the New Java Café on 8th March. Mr. Ginders presided over a good attendance. The financial report was presented by the Hon. Treasurer. Councillor Noble said he had audited the accounts and found them correct; examination of the books showed how greatly the movement in Manchester was indebted to the generosity of Dr McDougall. The Secretary reviewed the League's activities during the year, making special mention of the missionary work carried on by individuals or groups in Stockport, Clitheroe, Bolton, Moss Side, Salford and Trafford Park. By unanimous votes, Mr Ginders and Dr McDougall were re-elected as President and Hon. Treasurer respectively and Councillor Noble was appointed Chairman of Committee. Three new members were added to the Committee: Mrs McDougall, Mrs Hobson and Mrs Owen. The League has suffered loss during the year through the death of Mr James Watts, Mr E. Melland, Mr H. S. Willcocks and Mr W. C. Booth.

Having received a gift of pamphlets from the United Committee, Mr Garner, the Secretary of the Moss Side Land Values Association, has hit upon a novel method of disposing of them. The pamphlets—*Trade Depression and Unemployment*, by Sir Edgar Harper—are being offered for sale from house to house with the assurance that 25 per cent of the proceeds will be given to the Manchester Royal Infirmary. Refusals to purchase are rare, and people thus induced to help a local hospital are given an opportunity to study an

excellent treatise on the cause of economic maladies and the remedy.

At a meeting of the City Council on 16th February, a resolution was submitted by Councillor Wright Robinson deploring the failure of the present policy of the Housing Committee and urging the adoption of the principle of direct labour. Mr Robinson said overcrowding in Manchester was worse than in 1919; at least 20,000 families were living in overcrowded conditions. At a recent inquest into the death of a baby it was stated that eight families were living in the house and in some of the congested districts 711 out of 1,000 confinements had taken place in circumstances where privacy was impossible. In arguing against the number of houses per acre being increased, Alderman Johnstone said the cost of land on a house was comparatively little, being only 8d. per week in a rent of 11s.

Alderman Johnstone has been in public life long enough to be aware that the price of sites is only one point where the housing problem is affected by the land question. The high cost of building materials and the results of the present rating system are related items of expenditure on housing.

HENRY GEORGE CLUB (MANCHESTER): Leonard A. Weller, Hon. Secretary, 98, Sandy Lane, Chorlton-cum-Hardy, Manchester.

A welcome visitor to the Club on 18th February was Mr Richard McGhee, who gave an address on "The Evolution of the Movement for the Taxation of Land Values." Mr McGhee traced the progress of the movement from the time of its inception when Henry George visited this country, and his interesting story was made still more interesting by many personal reminiscences. His many friends in Manchester and district regret Mr McGhee's recent removal to another sphere of influence, but hope to see him from time to time when business or pleasure brings him to the neighbourhood.

MIDLAND LEAGUE: Chapman Wright, 20, Cannon Street, Birmingham.

The Annual Meeting of the League will be held at the Birmingham Liberal Club, on Friday, 8th April, at 5 p.m. Mr Ashley Mitchell (prospective Liberal candidate for Penistone), Mr John Paul (Editor of *Land & Liberty*) and Mr A. W. Madsen will be present and address the meeting. Mr Mitchell will speak on "The Budget as it should Be," Mr Paul on "The Position and Prospects of the Movement," and Mr Madsen on "Some Objections to Land Value Taxation Answered." Our President, Mr R. H. Chamberlain, will be in the Chair and has kindly invited those present to tea and light refreshments.

The Executive Committee in its report (which will be submitted to the meeting) states:—

"With its limited resources this League has done all possible by the distribution of literature, addresses at many indoor and open-air meetings, correspondence in the Press, 'hecking' of candidates, and other means, to arouse correct thought on the subject of the Taxation of Land Values, for we know that right action must follow.

"*Land & Liberty* maintains its high standard of articles and information. This journal is now also the medium of the new International Union for Land Value Taxation and Free Trade, and our members will find its careful perusal will make them conversant with the spirit and progress of the reform. We congratulate the United Committee on its work which astonishes all who are aware of the smallness of the staff and its very limited financial resources.

"While we gratefully acknowledge the generous support given by a number of our members, we believe that the present time offers an exceptional opportunity for the educational work necessary to bring about practical legislation and we earnestly appeal for the additional financial help which alone will enable us to use this opportunity to advantage. Birmingham and district can and should maintain the League with large activities and a fair remuneration to the Secretary.

"We congratulate Mr C. G. Houghton on the formation of the Sparkbrook and Balsall Heath Rating Reform League and the intensive work it is doing with most striking cartoons and literature. Similar Leagues in all the wards would greatly enlighten public opinion on the just source of municipal revenue.

"The excellent work of Councillor G. F. Sawyer on the City Council and elsewhere, and the help so freely given by Mr F. G. Fairfield in many directions, are much appreciated by your Committee."

The League has published a new leaflet "TO BIRMINGHAM RATEPAYERS," contrasting the existing method of local taxation and its penal effects upon housing, trade and industry with land value rating and the benefits that would flow from it. Quantities of this leaflet are available for distribution. We seek the co-operation of all who are concerned to see it well placed in the hands of ratepayers and others.

The *Town Crier* carried an excellent report of the address by Col. Wedgwood, M.P., on "The Case for Land Valuation Taxation" at a Labour Party meeting in the College Road Schools, Birmingham, on 5th March.

Press correspondence during the month included a series of letters by the Secretary in the *Birmingham Gazette*, and letters by G. G. Houghton in the same paper, by G. A. Perry in the *Birmingham Evening Despatch*, and J. Caldwell (now in West Kilbride, Ayrshire) in the *Town Crier*. In the last-named paper the Secretary has had a long exchange of correspondence with an opponent of land value taxation.

The Sparkbrook and Balsall Heath Rating Reform League held a public meeting at the Christ Church Schools on 1st March. Mr H. Barber presided and the case for land value rating was stated by Messrs G. G. Houghton, A. W. Bowkett and Chapman Wright. In the course of his address, Mr Bowkett said the centre of Birmingham—bounded by Colmore Row, Bull Street, High Street, and New Street—was one mass, or mess, of dilapidated buildings, which lies more or less dormant owing to the old system, whereas if the new system came into operation, the owners would be compelled to sell or rent the land and sites at such a figure that up-to-date buildings would spring up, entirely transforming the city.

The meeting had an excellent notice and report in the *Birmingham News* of 5th March.

WELSH LEAGUE : Eustace A. Davies, Hon. Secretary, 14, Pembroke Terrace, Cardiff.

Full particulars of the Annual Meeting will appear in next month's issue. As announced last month, this was held in the Park Hotel, Park Palace, Cardiff, on Saturday, 26th March, followed by a public meeting, at which the chief speakers were Mr Ashley Mitchell (Huddersfield) and Mr Daniel Hopkins, M.A. (London). A social gathering of members and friends was held at the close of the proceedings.

The Labour members of the Cardiff Town Council do not see their way to take action in the matter of convening a Municipal Conference for the promotion of land value rating, but are willing to support any motion of the kind. The next word on the subject appears to lie with the members of the Liberal or Conservative

Parties in the Council.

The Secretary of the Labour Party writes: "The Party is very definitely pledged to the nationalization of the land and do not wish their electors (supporters) to misunderstand that position." Just how the local rating of land values would compromise the position is not quite clear, except on the principle that the ratepayers are to have no relief until land nationalization, by purchase or otherwise, is ordained. It looks like a life sentence on the poor ratepayer. Here is what the Labour Speakers' Handbook, issued by the Labour Party, Eccleston Square, London, W.1, has to say on the subject:—

"The whole of our present rating system is fundamentally wrong, and has been the main cause which has brought about the deadlock in many municipal rating areas during the past year. If we are to encourage housing and the better development of our cities, we must remove the rate burdens which now fall so heavily upon such undertakings. In order to attain this end, the Labour Party advocates the policy of rating land values."

PORTSMOUTH LEAGUE : S. R. Cole, Hon. Secretary, 165, Francis Avenue, Southsea.

A meeting of the League was held on 24th February, at John Pile Memorial Rooms, Fratton Road; the business of the evening was devoted to the election of officers and the holding of future meetings. The following officers were elected: President, Mr T. Hardwick; Vice-Presidents, Mr McGuigan and Mr Satterthwaite; Hon. Secretary, Mr S. R. Cole; Financial Secretary, Mr Thirsk; Treasurer, Mr W. Bishop; Committee, Messrs Meade, Miller and R. H. Cole; Mr W. Bishop was appointed to take charge of the literature.

It was agreed to hold a Study Circle and to issue an invitation card in the following terms:—

PORTSMOUTH LEAGUE FOR THE TAXATION OF LAND VALUES.

LADIES AND GENTLEMEN

Are invited to attend a Study Circle at the John Pile Memorial Rooms, Fratton Road, on the First Monday of each Month at 7.15 p.m., commencing 7th March, 1927.

To consider:—

The Natural Laws that govern the Production and Distribution of Wealth.

Questions and Discussion.

S. R. COLE, Hon. Sec.

These cards are available for members to hand round to their friends and neighbours interested.

On 7th March the first meeting of the Circle was held with Mr McGuigan as lecturer. It was a very encouraging meeting; we are in hopes that our next meeting, which takes place on Monday, 4th April, will be as successful.

The local paper, the *Portsmouth Evening News*, of date 5th March, contains a contributed article by "An Old Friend" on Col. Wedgwood, M.P., from which we learn that "The House of Commons likes him for his hot head and warm heart, and pays no attention to his opinions, especially when he mounts the one hobby-horse which he regards as a winner—the taxation of land values. 'Josh' firmly believes that if once that system were adopted the Millenium would arrive on the following morning. Otherwise his theories are a mass of contradictions."

"Josh" is no doubt familiar with this "Old Friend"; he is of the kind that is born to bark at the heels of

any reformer out with a reform that would cut ice.

In its news columns the *Portsmouth Evening News*, 11th March, reports that at a meeting of the Portsmouth Trades Council held the previous evening: A letter was received from the Portsmouth League for the Taxation of Land Values, stating that the piece of land adjoining the Labour Exchange, measuring approximately 735 square yards, was said to be in the public market for £9,200, which was equivalent to £60,582 per acre. The rateable value was £19 and the amount paid to the rates was £11 14s. 4d.

LIVERPOOL LEAGUE: F. R. Jones, Hon. Secretary,
42, Stanley Park Avenue N., Liverpool, N.

The following meetings arranged close our winter session:—

23rd March, 8 p.m.—League Meeting, White Café, Cook Street. "The Bible and the Land Question." Mr Lovegrove.

28th March, 8 p.m.—W. Derby I.L.P., Richmond House, Richmond Park, Anfield. Secretary.

3rd April, 8 p.m.—Bottle Trades and Labour Council, Labour Rooms, Knowsley Road. Organiser and Secretary.

Our weekly meetings at the White Café, Cook Street, 7 p.m. every Wednesday, close with a Social, 13th April. Messrs John Paul and A. W. Madsen will be present. Tea will be provided at 1s. 6d. per head. Members are expected to do their best to attend and bring friends. Applications for particulars and tickets should be made to the Hon. Treasurer, Mr G. E. Vaughan, 46, Fieldside Road, Rock Ferry, who is making the arrangements.

HIGHLAND LEAGUE: I. Mackenzie, Hon. Secretary,
The Arcade, Inverness.

The Annual Meeting of the League was held in the rooms, 22, High Street, on the 17th March. Mr Geo. Mackenzie, President, occupied the chair, and there was a fair attendance of members. The re-election of office bearers included some changes in Vice-President and Executive and a few new names added to the roll. The subscriptions had been fairly good during 1926 and there was a balance to credit of about £4, out of which the literature received would have to be paid. The Secretary had made various tours to different parts of the Highlands and by the spread of literature and personal appeals had done some useful and practical work which would in due course bear fruit. A great deal of that sort of work would have to be done in the future, as the burden of taxation was becoming unbearable.

Bailie Jas. MacDonald gave a vigorous and characteristic address on the "Burden of Rates," which he contended would soon make improvements impossible. One could not build a house or reconstruct a shop without at once attracting the assessor, who pounced upon the improver and fined him, not once but every year ever afterwards. In the eyes of the assessor every improver had become a criminal and the idler a saint to be praised and commended. Were it not so serious for the community, the present system of rating seemed to him a huge joke, invented to prevent the production of house shelter and the good things of life. He had been at the Burgh Valuation Appeal Court to-day and two cases had come up in which a local bank had appealed against a valuation of £450 on their premises as being excessive, the valuation prior to reconstruction being only £305; the other case being a local shop which had

recently been improved, made larger and splendid new fittings and renovations, was fixed at £650. This penalizing system must be ended and the assessor put on the track of the man who held up land, kept it idle so that the longer it was kept so, the higher the price demanded when the community needed it.

Messrs Miller, MacLennan, Mathieson and others took part in the after-discussion, and the meeting concluded with a hearty vote of thanks to the Chairman and the Speaker.

The Highland News, 19th March, carried an informing report of Mr MacDonald's address.

A special Labour Party National Conference on Poor Law Policy is to be held at Sheffield on 9th April. An official memorandum has been issued in which we read: "The sources of local finance need to be considered with a view to relieving industry by the introduction of the rating of land values."

Trade Depression and Unemployment

By SIR EDGAR HARPER

THE REMEDY: TAX LAND VALUES
UNTAX INDUSTRY

(Reprinted by permission from *The Belfast Chamber of Commerce Journal*)

Price One Penny.

24 pp.

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Protection or Free Trade. By Henry George. Library Edition in Handsome Cloth Binding. Price 3s. (Postage 4d.)

What is the Single Tax? The latest production of Louis F. Post's able pen. One of the series of Outlines of Social Philosophies published by the Vanguard Press, New York, and written by request. With note about the Author by Edward N. Vallandigham. 123 pages. Price 2s. 6d. (Postage 2d.)

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The Science and Practice of Urban Land Valuation. An exposition of the Somers Unit System. By W. W. Pollock and K. W. H. Scholz. Price 16s. (Post Free.)

Relieving Business Through Scientific Taxation. By Professor Harry Gunnison Brown. A pocket-size pamphlet of 25 pages, containing a brilliant statement of the case for Land Value Taxation. Price 3d. (Post Free.)

From our Offices.

A Free Copy of "Land & Liberty" is an Invitation to become a Subscriber. Monthly 3d.; by Post 4s. per Annum.

INTERNATIONAL NEWS

The International Union for Land Value Taxation and Free Trade

11, Tothill Street, London, S.W.1

The President of the Union, the Hon. Charles O'Connor Hennessy, has made arrangements to visit Denmark and Great Britain this summer. He will sail direct from New York to Copenhagen, and is due to arrive there on 12th August. Advantage will be taken of his visit to hold a special meeting of the Committee of the Union, to discuss the position and prospects of the international movement and decide the place and date of the next International Conference.

Meetings of an informal or more general character will be held about the same time during Mr Hennessy's stay in Copenhagen. The arrangements are in the hands of our Danish colleagues, who hope it will be possible for a number of co-workers from other countries to join in these gatherings. For our own part, we extend an earnest invitation to all who can make Denmark their holiday resort this summer. We shall be glad to hear those who are likely to plan such a trip, and in due course will give them details of the contemplated meetings and the other events in prospect.

After a short tour in Denmark, making more acquaintance with the country and its people than was possible for him last year, Mr Hennessy will proceed to Great Britain, possibly visiting Berlin and Hamburg on the way. Arrangements will be made for meetings with him in London and other centres, including Glasgow, and there, as at all points, he is assured a most cordial welcome. He expects to sail home from Liverpool on 2nd September.

* * *

Mr. Ashley Mitchell, Hon. Treasurer of the Union, visited the United States and Canada last month. He was entertained to a complimentary dinner at the Hotel Astor, New York, on the evening of 16th March. Mr Fred C. Lybuscher occupied the chair, and the Arrangements Committee included Joseph Dana Miller, Lawson Purdy, John G. Murphy, Edward Polak, A. C. Pleydell, Anna George de Mille, James R. Brown and Charles O'Connor Hennessy. The coming number of *Land and Freedom* will contain a report of the proceedings. J. D. M. writes: "Mr Mitchell made a fine impression and his speech was splendid." Mr Hennessy, sojourning with Mrs Hennessy in Florida, was disappointed at not being with the company, but he was well represented at the festive board. Mr Mitchell also met a number of the brethren at Toronto; his picture, with a suitable note on free trade, appeared in the *Toronto Daily Star*, 14th March.

On his arrival in London, 25th March, Mr Mitchell at once proceeded to Cardiff as one of the principal speakers at the Annual Meeting of the Welsh League.

* * *

Our eminent Danish co-worker, member of the Committee of the Union, Mr Jakob E. Lange, will travel to New York at the end of July on a lecture tour in the United States. At the invitation of the Country Life Associations he will represent Denmark at an International Conference to be held in East Lansing, Michigan, and there he will speak on "Rural Experience and Progress in Denmark." Later he is to address the Institute of Politics, which holds its annual meeting in Williamstown, Mass. The tour will probably include a visit to California with return journey through the

Southern States. Mr Lange looks forward to meeting many friends of the movement on the other side of the water and they will be delighted to greet him as a man who has rendered such notable services to the cause of Henry George in his own country.

* * *

Mr D. W. Buchanan (Winnipeg), Canadian representative (with Mr A. C. Campbell) on the Committee of the International Union, writes: "I feel hopeful of the new movement. Surely some progressive nation will eventually realize that freedom, and not restriction, is the way to progress and civilization, and put a policy along this line in force."

* * *

Mr W. H. Pope, Berri, Australia, writes (11th December):—

"I was delighted to receive the last two or three numbers of *Land & Liberty* containing such splendid reports of the International Conference in Denmark. I enclose membership fee for the International Union.

"The false methods adopted by University professors employed in imparting a knowledge of Economics in all protectionist countries, appear to be in operation in our Adelaide University. As upon inquiry of a student who had completed the course I found him to be completely ignorant of its most elementary principles and to conceive it as having to do simply with commercial exchange, book-keeping, general finance, and the banking system. He appeared to be quite ignorant of the Georgian philosophy, which was not made a subject for instruction. He believed he had heard Henry George referred to, but not with any emphasis."

* * *

A.H., of Pender Island, British Columbia, writes: "I have taken great comfort out of your report on municipal matters in British Columbia in your issue of *Land & Liberty* for November. To one like myself who was 'on the job' from the beginning, it speaks of wonderful accomplishment and proves that the early work done was well worth doing and has borne great fruit."

* * *

The February-March issue of *Land und Freiheit*, a paper warmly to be commended to all readers of German, has an excellent article by Mr Pavlos Giannelia expounding the case for the direct and uniform levy of the taxation of land values, following articles written in previous issues by Dr Pikler of Hungary, Mr Wielgolaski of Norway and others. Dr Otto Karutz of Berlin writes on Housing and "Inner Colonization," and there is much other matter of interest, altogether to the credit of the editor, Mr Alfred Schär. Subscriptions for the paper (3s. yearly or 9d. quarterly) may be sent to Mr Schär, Fliederweg, Hamburg-Fuhlsbüttel.

* * *

Mr Halfdan Hansen, of Bergen, Norway, writes us that on the 15th March, the National Federation of House Painters and Decorators held its annual meeting in Trondhjem on the 15th March. A resolution was unanimously adopted, as moved by Mr Hansen, calling on the Government to give the towns the power to repeal taxes on buildings and substitute taxation of land values, maintaining that such a reform will promote building, increase employment and bring about better conditions in the building trade. The resolution will be conveyed to the Government through the Union of Norwegian Craftsmen.

CANADA

Land Value Taxation in British Columbia

We are indebted to Mr Alex. Hamilton of Pender Island for some interesting details showing that Land Value Taxation so far as it has been adopted in the city and district municipalities in British Columbia (see *Land & Liberty* of November last) did not come just by chance but was the fruit of strenuous efforts on the part of keen supporters of the policy.

In 1889 a monthly paper called *The Single Tax Advocate* was founded in New Westminster by Thomas Turnbull, W. W. Forster and A. Hamilton. Copies were posted regularly to every post office in the Province. The paper attracted the attention of the local postmaster, J. O. Brown, who soon became a sympathetic reader and a student of *Progress and Poverty*. He accepted the Henry George teaching heart and soul. Other notable converts were made but J. O. Brown was the greatest among them. He stood for Mayor and then for Member of the Provincial Parliament and was elected in both cases. There were three parties in the House at that time—Government, and Independent and of the Independents J. O. Brown became the titular leader; two other members of the party were Single Taxers, Thomas Forster of Nanaimo and Robert McPherson of Vancouver. In the early 'nineties the municipalities got the powers to tax land values of which they have since made such good use. In those days the communities were small, the population of the Province having since increased six times. Where Vancouver stands to-day and with its environs, holds 300,000 people, there were less than 3,000 in 1886, the year when Vancouver was incorporated.

Mr Brown not only secured for the municipalities the power to tax land value; he got the law amended for the benefit of what are called the "unorganized districts" of British Columbia—the districts that are not within a local governing area. He found that unoccupied or "wild" land was taxed two cents per acre. At his instance this was changed to 2 per cent of the value and a clause was also inserted exempting from taxation the first \$500 of improvements on farms. In 1910 the Conservative administration, which lasted from 1903 to 1916, increased the rate of the wild land tax to 4 per cent; the present Liberal Government has since increased it to 5 per cent. If this tax were properly enforced and levied on a sound valuation apart from improvements, it would of course kill land speculation; but at present it can be easily evaded by making a few improvements on the corner of a big stretch of wild land which then is regarded as "improved."

The exemption of \$500 of improvements from taxation could not be got to function till the present Government came into office, since till then the assessors had not been instructed to assess land and improvements separately. The provision had remained a dead letter. The present Government pledged itself to the voters "to abolish the taxation of improvements on all land paying taxes to the Province" and meantime it has got as far as giving exemption to improvements up to \$1,500 on each holding and this provision in the law is administered fairly well.

Other results of Mr Brown's work in Parliament may be mentioned. The tax on mortgages was abolished which was a good thing as the tax was simply charged to the borrower; and the tax called "stumpage" was repealed which taxed the settlers when they sold timber but charged them nothing when they buried it. As Mayor of New Westminster, Mr Brown fought off

the prospectors who had formed companies to sell water and light at high profits to the people and he established public ownership. When new municipal charters were under discussion in Parliament he saw to it that other cities and towns were saved from monopolies of the kind.

The Single Tax Advocate flourished for two years and a half and justified its existence. It did the pioneer work, which is always so important. Mr Brown himself, to whom so much is due, still lives in New Westminster well advanced in years. The others mentioned are also of the company with the exception of W. W. Forster who died many years ago.

The Farmer's Programme

From an article by John Kennedy, an official of the United Farmers of Manitoba, appearing in *The Grain Growers' Guide*, Winnipeg, 15th February:—

"... Those who want a tariff for revenue only are those who believe the tariff necessary in order to meet the running expenses of the country. Apparently they do not realize that there are other means of meeting those expenses. That is the rock that exists between the low tariff men and the real free traders.

"The remedy, and the only remedy, is a tax on the rental value of all natural resources, be they mineral, timber lands and many other values, and no more tax upon the products of man. The rental value of the natural resources will more than provide an amount necessary and all will not be necessary. No man would have to pay taxes if we took the rental value of all natural resources. Then men can get land and there is no doubt in my mind that such is the will of Divine Providence. Then by a direct tax on all those rental values we will remove all opportunity of speculation in values created by man. Speculation in grain has been severely condemned by most people and rightly so, but where are the men or body of men who condemn speculation in land? No organization, religious or otherwise, has been heard to take this stand. Now if it is a crime to speculate in the products of man, then in the name of all that is good, what kind of a crime must it be to permit and support speculation in land, mother earth, the creation of Divine Providence, which was created for all men and not for some men?"

NEW ZEALAND

Mr P. J. O'Regan, Wellington, New Zealand, writes 21st December, 1926:—

"Evidently the Copenhagen Conference was a pronounced success, and it is to be hoped that such gatherings will take place at frequent intervals in the future.

"A summary of the new system of rating in Denmark was cabled to this country and to Australia at the end of March last, but nothing was said about the Conference subsequently. If we could get such gatherings advertised by cable, it would be excellent propaganda. Doubtless the time will come when they will give us all the publicity we require, but in the meantime the Press is a party to the policy of hush in connection with our movement.

"Although we have had rating on unimproved values in this city since November, 1901, we have not gone the 'whole hog' for the reason that when the Rating on Unimproved Values Act was passed in 1896, it contained a provision expressly preventing the application of the system to separate rates, such as charitable aid, water rates, lighting rates, and sewerage rates. Inasmuch as all these separate rates are levied in the city of Wellington, it was found that after we had

adopted the system we could only levy the general rate and one or two others of comparatively little importance. In 1911 the law was altered by repealing the restrictive provision (Section 20), and since that date wherever rating on unimproved values has been adopted, all rates go upon the unimproved value.

"The result in a city like Wanganui, where there are several separate rates, has been very marked inasmuch as the new taxation has created no little consternation amongst the land speculators. By the same Act of 1911 removing the restrictive section in the original statute, it was provided that in order to place all the separate rates on the unimproved value in districts where the system had already been adopted, another poll was necessary.

"After our win in Wanganui, we determined to have such a poll in this city, but as there are 18,000 ratepayers, 15 per cent, the quota required to sign the demand for a poll, meant 2,700 signatures. However, we faced the task, and you will be glad to hear that we have now got the necessary number of signatures. We will go on getting more signatures and will present the demand in time to have the poll on the date of the municipal elections, 27th April next.

"It will be an excellent piece of propaganda if Wellington, having partially adopted rating on unimproved values in the first instance, should then after 25 years, by a large majority, declare in favour of putting all the rates in the same place. The facts will be fully set out in our little paper, the *Liberator*, and I have no doubt our friends everywhere will make the best use of it. I shall send you a message myself."

SOUTH AUSTRALIA

We learn with pleasure from *The People's Advocate* (Adelaide), February issue, that Mr H. Redfern, who was at the Copenhagen Conference, gave the Single Tax League of South Australia an interesting account of the Conference proceedings. Mr Redfern said: "It was fine to hear the smallholders (the peasants) at their own meeting, gathered together from every part of Denmark, sing the Land Song. He was convinced there was no power on earth that could stop the progress of the cause."

The People's Advocate also reports that the tireless Secretary of the League, E. J. Craigie, is again a candidate for the Flinders District. A list of twenty-five election meetings is given and numerous workers are attached to the Election Committee. The paper carries a strongly worded statement of the platform naming Mr Craigie as the only candidate standing for economic emancipation by collecting ground rent for public purposes. A special article at the close explains that this social justice can only be brought about by the tax on the unimproved value of land.

ARGENTINA

M. J. S. writes:—

Revista del Impuesto Unico (Esmeralda 91, Buenos Aires) for January, 1927, is in fine fighting condition. A cry for economy in face of a lately quadrupled public debt and trebled budget is repeated. There is condemnation for a Government plan to get the railways to buy large blocks of cheap land and sell it on long terms to residents who would enjoy special freight terms. Solving no problem. The President is called upon to prohibit sale of 150,000 hectares of public land in Santiago de Estero, in *ten lots*: a far less iniquitous pandering to rich investors was so prohibited by President Irigoyen. This is to prevent, not assist, cultivation. Two weighty articles reflect national resentment at United States pressure on Latin America, which be-

comes as severe as upon the United States agriculturalist even! Dr Herrera, of Reissig, writes well on "Factors of Depopulation," though surely Argentina and Uruguay ought to know nothing of that subject. The most striking news is that Dr Pérez, the Argentine Ambassador in Rome, is giving a series of lectures on application of the Argentine law of emphyteusis (Rivadaria's) to the Italian latifundia which still as in the days of Pliny "ruin Italy." This application of Georgeist ideals in revival of an old Roman mitigation of land monopoly may do much good in an especially uninstructed nation which sends many citizens to South America to seek the land they leave behind.

BRAZIL

M. J. S. writes:—

We are glad to acknowledge No. 19 of *Revista do Imposto Unico* (Porto Alegre, Rio Grande do Sul) for January, 1927. Apology is made for the break in publication since August, 1926, which is indeed a loss not only to Brazil. The portrait and biography is of Dr Angel Maspero Castro, the President of the Argentine "Liga," with merited praise for his great work in the common cause. There are good translated articles from various sources—Saint Augustine to Benito Mussolini—and a statement of the work done at Copenhagen. In place of the usual uplifting news of local progress is a moving statement on the want of personal and financial support from the poor and unhappy who are sufferers too greatly to care to help their friends against the forces of wealth and privileges. In what land might it not be said?

FRANCE AND BELGIUM

Our contemporary *La Terre*, which is published jointly by the Belgian and the French Land Reform Leagues, will appear in future as a quarterly journal, a change that has been occasioned by the high cost of printing and paper. The latest issue is that for January-March, consisting of 32 pages of most readable matter. There is a long report of the address delivered by our co-worker M Sam Meyer at the Higher Educational Institute in Brussels on 21st December, in which he spoke on the Taxation of Land Values and specially recommended his audience to study *Progress and Poverty*, by Henry George (in the French translation now on sale), and the able work *Le Grand Malaise* by Paul Lafitte.

Several columns of the paper are given to news from other countries, including Argentina, Germany, Great Britain, Denmark, South Africa, New Zealand, Malta and South Australia. Information published in *Land & Liberty* is thus passed on to French and Belgian readers.

Especially instructive for the British reader, writes Mr W. R. Lester in a notice of this issue of *La Terre*, are the articles by Maxine Toubeau and Jean Montigny. M Toubeau is the son of A. Toubeau who presided at the Land Reform Conference held in Paris in 1889 and addressed by Henry George. M Montigny is member of the French Chamber of Deputies for the department of La Sarthe.

The articles of Mm. Toubeau and Montigny bring out the fact that evils like land speculation, land withholding, monopoly prices and housing scarcity, which leap to the eye in a country like England where land ownership is in the hands of the few, are not at all absent in a country like France where land ownership is much more widely distributed. It is often contended that where peasant proprietorship is general, the need for land reform and especially the need for Land Value Taxation does not arise. It is a sentiment that stands

across the path of progress in France. *La Terre* deals faithfully with it and demonstrates how false it is. The existence of peasant proprietorship in no way alters the case for the abolition of a vicious system of taxation both national and local. The basis of the French system is the same as the British and produces the same results. That is, it penalizes the land improver and rewards the land speculator or withholder because taxation rises or falls in proportion as land is put to productive use, just as it does in this country. As Maxime Toubreau puts it: "Productive work is the basis of taxation and is crushing the small productive proprietor." This must be the inevitable result whether under a system of peasant proprietorship or of big estates, so long as economic rent is privately appropriated instead of being used for the common good. *La Terre* drives this lesson home by examples taken from both cities and country districts in France. They are of a kind with which we are painfully acquainted on this side of the Channel.

La Terre invites regular readers not only from France and Belgium but also from other countries. The annual subscription (40 francs) may be sent either to M Daudé Bancel, 29, Boulevard Bourdon, Paris IV., or to M de Wispelaere, 67, Rue des Moissonneurs, Brussels. The journal is published at the address of the Belgian *Ligue pour la Réforme Foncière*, 33, Rue Weynants, Brussels.

EAST AFRICA

Native Land Policy in Tanganyika

The Government of Tanganyika Territory has recently issued a statement (*Times* report, 7th March) setting forth its considered policy on native administration. There are four "main pillars." The first is that the natives should be given a sense of security in regard to their land; the second is the giving to the natives a recognized place in the body politic; the third is that both native and non-native production will play a part in the economic development of the territory; and the fourth is the building up of an industrious and contented peasantry by a broadly conceived policy of social advancement.

Two passages in statement of the *Times*' correspondent are specially significant:—

"The Governor has given a formal pledge to the chiefs and natives of the country that the communal land which a man occupies with the consent of his chief will be regarded by the Government, so far as alienation to others is concerned, exactly in the same way as if the native had a written title to the land such as Europeans have, . . .

"The Governor has made clear his unqualified opposition to any form of taxation designed to bring pressure on the natives to leave their district to work for others in order to find means to pay the tax. He regards the coercion of labour by the pressure of direct taxation as little, if at all, removed from the coercion of labour by force, and force, if recourse is had to either measure, as the more honest course."

"The Times" on Land and Labour

(Extract from a leading article in "*The Times*," 22nd March.

"The fact that the Governors of Kenya and Northern Rhodesia are already in London, and that the Governor of Tanganyika is due in a few weeks' time, suggests that a good deal of preliminary work can be done before the important Conference which is to assemble at the Colonial Office in May. . . .

"In all, after long confusion, the outlines of a common policy are gradually emerging. It is briefly what Sir

Edward Grigg described the other night as the Dual Policy—a partial segregation, designed to ensure, among other objects, that whatever intercourse the African has with the white newcomers shall be completely voluntary. It secures their lands to the natives, and in these reserves maintains or creates native institutions. It holds that land is meant to be used, and cultivation is accordingly taught, so that a native shall have resources of his own. If he goes out to work for a white employer it is not because of the need to find money to pay a tax, for that he can provide by staying at home, but because he is attracted by the variety or the educational experience or the additional money. . . .

"In Kenya and Tanganyika there is a comparatively small white population, and in Kenya at all events there have been set aside reserves for a much larger number of natives than exist to-day. Some two-and-a-half million natives have nearly 50,000 square miles. The immediate question is rather one of giving the native a full sense of security in his tenure, and incidentally of making sure that the land is not monopolized by a powerful few so that African exploits African, as has happened in parts of Uganda. In short, it is now a cardinal feature of British tropical rule to secure to the natives sufficient lands upon which to live and multiply in order that they may not be driven to work for wages merely because they have no other means of livelihood.

"Though large numbers of Africans do in fact go out to work in Kenya—some sixty thousand natives are at any one time working on private estates—there is already competition for the available supply, and in Kenya, as elsewhere, many farmers and managers have a strong personal interest in thinking that the welfare of the native demands that he should be spurred on to further exertions under their control. A typical speech on this subject, illustrating both the crying need for labour and its admitted connection with the land question, was recently made at a public meeting in Rhodesia, where a member of the Legislative Assembly declared: 'They could not get a labouring class out of landowners. Every native in the country was a landowner and had no real necessity to go and work. Raising the tax was no remedy, because that merely made the native produce more in competition with the white man. In his district they were employers of labour. In other countries they got their labour from the landless men, but here they had no landless men. The man who made the best use of the land was the man who had the right to it, and the white man did not conquer this country for the benefit of the native but for himself.'

"In sharp opposition to these sentiments, which were loudly applauded, stands the British Government's declaration of policy in the Kenya White Paper of 1923 that 'primarily Kenya is an African territory, and His Majesty's Government think it necessary definitely to record their considered opinion that the interests of the African native must be paramount, and that if, and when, those interests and the interests of the immigrant races should conflict, the former should prevail.'"

* * *

Excellent! But what a pity it is that the natives of Great Britain are not secured upon "sufficient lands in order that they may not be driven to work for wages merely because they have no other means of livelihood." The Taxation of Land Values would assuredly supply the new and additional "resources." Fancy, His Majesty's Government recording their considered opinion that the interests of the British native must be paramount, and that if, and when, those interests and the interests of the monopolist classes conflict, the former should prevail! The bare idea recalls More's

Utopia. That Rhodesian member of the Legislative Assembly struck the nail on the head when he declared: "They could not get a labouring class out of land-owners!"

MEXICO

The undernoted summary of a speech made at a Conference on America's Concessions Abroad, held at Washington, D.C., 11th December, 1926, was, on the motion of Senator Burton K. Wheeler (Montana), printed in the Records of the Senate of the United States, on Wednesday, 5th January, 1927.

AMERICAN CONCESSIONS IN MEXICO

[By Mr Carlton Beals]

Once more the relations between the United States and Mexico have reached an acute point. On 1st January we are menaced, according to hints in Mr Kellogg's last note, with the possibility of a break in the relations between the two countries. This, conceivably, might lead to lifting the embargo on arms, the weakening of the present Mexican Government, and new disorder that would destroy more property, more lives, and menace the relations between the two countries. *This crisis is the direct outgrowth of the existence of concessions and property investments and property steals by Americans largely during the régime of Porfirio Diaz; that is, prior to 1910.* During the 30 years of the Diaz administration Americans came to own 78 per cent of the mines, 72 per cent of the smelters, 58 per cent of the oil, and 68 per cent of the rubber business in Mexico, this according to the report of the eminent authority upon Mexico, Mr Albert B. Fall. The Mexicans owned at that time about a third of their own country; and the mass of the people were robbed of their lands. It is safe to say that within the 20 years from the beginning of the oil industry in Mexico, the American companies completely recovered their original investment. On the other hand, according to Mr McBride, an authority upon the land-owning systems of Mexico, in his book published by the American Geographical Society, 99.8 per cent of the people of the State of Oaxaca were without property in the year 1910. The Americans holding these concessions have not benefited the people of Mexico, but have extracted the national resources for the benefit of the wealthiest and most powerful petroleum and mining companies in the United States.

Since the fall of Diaz there has not been a government in Mexico, with the exception of that of bloody Huerta, which large financial and industrial interests, or both, have not attempted to coerce and browbeat and undermine; not a government left in peace and good will to work out its problems. In this nefarious propaganda our State Department has proved a ready partner. We threw our moral support to Madero's revolution, and then, when he had achieved power, harassed him at critical moments with petty claims advanced by a petty and antagonistic ambassador, with ugly notes and border mobilizations, until he had no opportunity to institute any creative reform; we permitted his government to be wrecked and supplemented by a brutal dictator supported by English capital; we proceeded to give orders to Huerta with no means of enforcing our demands, and thus strengthened him in the eyes of his people. Not satisfied with what happened to Madero, we made the same tragedy

possible in the case of Carranza. We blocked every reform—land, labour, electoral, and social—and even before the Obregon régime had shown its capacity for maintaining order, we flung our battleships into Mexican waters. We have demanded time and again, on behalf of American concessions holders in Mexico, that their President should be a criminal bound not by the laws of his country but by the wishes of American politicians in Washington, whose shifting demands will, in turn, be shaped by the winds of political exigency and financial intrigue.

To-day the Coolidge administration is concerned over dubious questions of law and petroleum rights, but too short-sighted to see that the first requisite in Mexico is a stable government which will embody the will of the Mexican people to free themselves from oppression and reconstruct their national life. The present Government, which is the most serious, most stable, and most constructive since the beginning of the revolution of 1910, can be seriously hampered by the breaking off of relations; by the lifting of the embargo on arms; by filling Mexico, with the sanction of our Government, with disorder, banditry, and murder. This cannot help save American property. The present Mexican Government has shown every desire to arrive at an understanding in a friendly and honourable spirit. If it is overthrown by our machinations we shall only have upon our hands a government bitterly anti-American. No government that would suit Mr Kellogg could survive in Mexico without the support of American bayonets. There is a principle far more important than guarding property rights and concessions, according to the narrow interpretation of those rights by Mr Doheny and Mr Fall, and that is the peace and happiness of two peoples, and our own honour among nations. The Mexican Government is merely trying to enforce laws necessary for the social regeneration of the country.

A WORD FROM LOUIS F. POST

In a recent letter Louis F. Post (Washington D.C.), writes: "Copenhagen seems to me to stand out as a significant milestone along the road to our goal. As I understand him, Henry George's proposal was to make land common property in effect by gradually but completely shifting taxation from production values to land values. I am not in sympathy with any disposition to chuck Henry George's fundamental principle into the waste basket. Be on your guard against a disposition to confine land value agitation to localities and avoid international complexities. The true method is to make both kinds of agitation with appropriate consideration for time, place and circumstances. I think that the international agitation should not side-track national agitations, and that national agitations should not obstruct the international." Mr and Mrs Post send affectionate greetings to all their friends on this side.



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