MONTHLY JOURNAL T O R VALUE TAXATION Z TRADE

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BursnoH The L.C.C. Conditions — Do and Post War Reconstruction Allowances -Landlords - International News Create Peace Imperatives Tand Values? Scottish Family

#### ZEZM RESORT TO SERVICE SERV 9 THWATT COMMITTEE

standard of premean the value on 31st March, 1939, and they point out that that value may include elements of control development with speculative value which then existed development value which existed other words, the pre-war value of in respect of public acquisition of land or of the public control of land will not exceed sums based on the standard of pre-war values." By pre-war value they analyse the causes affecting the value of land, they recommend "that the compensation ultimately payable in some cases be attributable, in part at least, to causes other than those mentioned, but as it is impossible to analyse the causes affecting the value of land, they that no one should obtain at the expense of the public any financial gain out of his landed property by reason of war conditions or post-war reconstruction. They admit that increases in the pre-war value of land might regards undeveloped land, we have have regards undeveloped land, we have have land in anticisome speculative dealing has already occurred in anticipation of post-war development. The future cannot be pation of post-war development at or towards the end of Uthwatt is Chairman, deals with the question of "What steps should be taken now or before the end of the war to prevent the work of reconstruction thereafter being prejudiced." This is intermed. dealings than fittle or no speculation in land in developed areas. As regards undeveloped land, we have had evidence that evidence we have received from numerous individuals and associations is to the effect that so far there has been to the public purse. Committee say that no inflation of property values could be allowed to increase the cost of reconstruction prejudiced." This redevelopment of hostilities will Committee the development of land Compensation and Betterment of wi lities will be far more favourable to ings than the present." They consider no one should obtain at the expense of financial gain out of his landed property that attributable, land As to speculation they say: no inflation previously developed and not hitherto developed. inflation of property value does not exclude any elements of potented before the war. Committee speculative essentia aiso The 011

to deal with speculation in land as such nor have been asked so to do," cost of public acquisition or public control and the Committee state expressly that they "have not attempted ascertained the same datum line. They admit that administrative difficulties may be encountered in the application of this principle and ment has to value Committee also recommend 2 be ascertained it should be calculated from The land at the 31st Marc d at the 31st March, recommendations are that where bettermeans by which imited 1939, Can Ö We the

It therefore appears that the recommendations are somewhat partial and arbitrary. Those owners whose

land is not required for public purposes will be free to get what price they can for it; those whose land is required for public purposes will be tied to the value in March, 1939, so far as that can be ascertained. It is unfortunate that the Committee consider that their terms of reference preclude them from dealing with speculative values generally. It should be clear that one of the reasons for land lying undeveloped or badly developed is that the price asked by the owner is so high as to make it unprofitable for the would-be purchaser to develop or redevelop it. This matter is fundamental in any consideration of the land question or of planning if it is desired to get the positive results of building new and better premises.

so-called development rights, or the danger that if that attempt is made the valuation will in fact include a great deal of speculative value. The criticism of this proextremely difficult to provide a precise definition of undeveloped land, but they do not appear to have addressed themselves to the still greater difficulty of valuing the deserves careful consideration. Ž Industrial Population, of which Sir Montague was Chairman. The suggestion was that the ment rights of all undeveloped land should be a of building new and better premises.

The Committee also state that they ha sideration a suggestion which was made of the Royal Commission on the D ondon County the which is nation. made in The Committee recognize Council the evidence offer to the Uthwatt that they have Distribution offered by E Committee the Report under conthat acquired develop-Barlow

It is to be feared that the Uthwatt Committee is interpreting its terms of reference in such a way as to prevent it from giving full consideration to the most important economic aspects of the problem of utilizing land in the best way, and unless there is a comprehensive survey of these problems by somebody, the treatment of the whole question by the Government is bound to be inadequate and unsatisfactory.

So long as some individuals are allowed to appropriate the results of the communal effort and rates or taxes are imposed upon the rest in order to pay for communal enterprises, little progress will be made in carrying out the improvements which are urgently needed in our towns and cities. There can never be a complete and lasting solution of these problems until it is recognized that land values must be dealt with, and dealt with upon the basis that the value of land is a public property which is created by the day-to-day activities of the community.

### T LONDON COUNTY COUNCIL AND POST-WAR RECONSTRUCTION

Evidence đ 7 Expert Committee Compensation and Betterment

Ar its meeting on 1st July the London County Council decided, on report received from its Civil Defence and General Purposes Committee, to submit evidence to the Expert Committee, presided over by Mr. Justice Uthwatt, appointed by the Minister of Works and to reconstruction after the war.

The evidence is mainly confined to improvement of Uthwatt, appointed Buildings to advise him on various questions relating

evidence provisions dealing with the technical aspects

of town planning.

redevelopment can be secured and controlled are by the execution of highway improvements; by schemes under the Housing Acts for dealing with slum clearance areas, redevelopment areas, and relief of overcrowding; by the provision of open spaces; and by the making of formal town planning schemes." The provision and location of public buildings and services is also a factor Under the existing law "the principal ways in which development can be secured and controlled are by

for highway improvements in London. "It was estimated at the time of the issue of the Survey that the cost of all the projects contained in it would have been of the order of £100,000,000 and would have taken several decades of energetic work to execute. Highway developments in the closely developed area of the county can only be carried out through large and expensive acquisitions of property."

Of slum clearance and re-housing the evidence says:
"The question of acquisition of property with its attendant question of compensation is relevant; for a generally, neither slum clearance nor the provision of n ment Survey made by Sir Charles Bressey for the Minister of Transport in 1937 made various proposals Minister of Transport in London. "It was The evidence indicates how the price of land limits tivity in each of these fields. The Highway Developent Survey made by Sir Charles Bressey for the

new sites for rehousing can be effected without com-

pulsory acquisition of land."
Similarly with regard to open spaces: "In closely developed areas where the need is greatest, the problem is insoluble without heavy expense in the acquisition of land and the rehousing of the displaced population. Indeed, it has been found exceedingly difficult to find land unbuilt on even outside the county within reasonable distance of the county boundary for the provision of playing fields and large open spaces."

adequately is an even greater problem; for, in general the plan cannot be brought into effect under the powers of the Act of 1932 without considerable expense over a long period of time on compensation and acquisition of property." Lastly, as to town planning: r a built-up area is one th

observes that the basis is defined in the statute as the amount which the land "if sold in the open market by a willing seller might be expected to realize," but "although the broad basis of market value appears, on the whole, fair both to the vendor and the purchaser, this basis, as interpreted by official arbitrators appointed under the provisions of the Act, often results in unduly the alterations of definition and machinery of assessment of compensation will make much difference. high prices being paid by public authorities for property required for public purposes." One may doubt whether Dealing v f compensation will make much difference.

A more fruitful method of reform lies in the suggestion with compensation for land the evidence

that there should be a uniform valuation for all purposes There is no doubt that assessment of compensation

g years. A recommendation for such a uniform valuation was made in the report (published in 1940) of a committee appointed by the Town Planning Institute to examine the subjects of compensation and betterment in relation to town planning. This report recommended h that such a valuation when made should govern the terms of purchase by public authorities and serve as a datum line for the assessment of compensation and betterment." (This report was reviewed in our issue (and of betterment, where it can be claimed) would be rendered much easier if there were, throughout the country, a uniform valuation for all official purposes. This valuation would have to be kept up to date by review at reasonably frequent intervals, say, every five 2, terment." (This report was reviewed in our issue January of this year.)

But if it were true that the first valuation would occupy some considerable period, that would be all the stronger an argument for starting upon it quickly. If it cost a million pounds, that is a small figure in comparison with the cost of £100,000,000 for carrying out the Bressey scheme of highway improvement in London: y and the cost of the valuation for the whole country would be much more than saved in the reduction of The evidence goes on: "It is obvious that to make such a valuation will take a great deal of time and staff, but its advantages would be so great that its practicability should be seriously and urgently explored. At the same time it will be appreciated that, even if the proposal is adopted, it is doubtful whether the valuation would be complete or sufficiently far advanced the war." The doubts here expressed need not be taken too seriously. The speed with which the valuation could be carried out depends in the first place upon the clarity of the definition of land value and the precision of land value and the precision of land value are the expression. If there alone. of drafting of the accompanying legislation. If there is one single and simply defined value to be ascertained, the rapidity with which the work can be done is merely to be of material assistance in the first few years after the war." The doubts here expressed need not be compensation for one phase of planning in London a function of the number and skill of the staff employed

take into account valuations for estate duty and for rating. "The fact that little account has been taken of such valuations in the past and particularly those for rating purposes is probably because they are known to be low in many districts and do not reflect the true market value of the property. Rating valuation offers a fruitful field for investigation and consideration of this subject, and its relationship with valuation for compensation and estate duty, might result in more between these annual values and the capital value. In the case of valuations for rating there is "scrious lack of uniformity in the basis of assessment as between one assessment authority and another." It is suggested that the arbitrator in assessing compensation should evidence refers to suggestions that this might be related to valuations of annual value under the present law of rating or for Schedule A of the income tax, but it is pointed out that there is no uniform relationship compensation and estate duty, might result in more equitable results as between public and private interests considering ine question of compensation the

various proposals put forward from time to time with the idea of reducing the price to be paid for land. One of these is that known as the global basis under which the total value of the property in a certain area is fixed property from every point of view."

A number of valuable observations are OII

and a tribunal set up to apportion this total between the interests concerned. The evidence says that many difficulties are seen in endeavouring to apply this to miscellaneous property to be found in a built-up area such as London. "Although the advisers of a public authority can usually formulate an estimate for working purposes of the cost of acquiring property in an area, it would prove a difficult and controversial matter for the authority to obtain the consent to the global figure of the confirming authority which, before coming to a decision, would probably be required to hear the organized opposition of the parties interested. There would be a serious danger of a total figure being fixed which would be substantially higher than the sum of the appropriate for each individual interest. which would be substantially higher than the sum of the appropriate figures for each individual interest. The work and difficulties involved in administering a scheme of this kind would probably not be less but might prove more, than settling the value of the interests in the usual way."

for the acquisition of the development rights in undeveloped land, the evidence says that this proposal appears to apply mainly to what may be called agricultural land and has little relation to built-up areas such as London although "there is in London and, of course, in the other large towns, a large potential value in land that, although developed by the erection of a buildings, is capable of and subject to change of development, e.g., replacement of old buildings by new buildings, of fixing a figure for the global value of development rights is pointed out with the observation that "in any event, the result will be in the nature of a gamble on the future, as it will depend upon matters which cannot be accurately measured or forecast."

Referring to the estimate of the Barlow Commission that the cost of acquiring the development rights in undeveloped land might be £400,000,000, which at 4 per cent means an interest charge of £16,000,000 a year, the comment is: "Whatever the figure fixed, there would be no guarantee that the capital sum or even interest would be recouped within any limited operiod of time." Referring to a proposal considered by the Royal Commission on the Distribution of Industrial Population

period of time.

Other objections are: "The scheme, if it ever came into operation, might tend to hinder land transactions. There would be no inducement for a landowner to sell his land, as no benefit would accrue to him from any sale, since he could not make a further profit, and a purchaser would be handicapped by having to negotiate with two interests, the land owner and the development actions to an extent which does not obtain where is an onen market? a single authority and the tendency might be for that authority to fix high valuations and so hamper transauthority. Free competition would be since the vendor of the development rights is an open market. eliminated would be

Another problem arises where the replanning involves reparcelling of the land into more suitable economic units. Acquisition by a public authority of all the authorities would incur large capital expenditure redeveloped within a comparatively short period, the public the improved layout. interests in land in the area affords a means of securing improved layout. "Acquisition, however, involves in financial commitments by the public authorities if applied to areas which could not be completely

might be unremunerative for considerable periods." It may also be useful to quote the observation the recovery of "betterment" or enhancemen shown, n, nowever, that there are great practical in arriving at a formula which secures the to a public however, that improvement. the observations enhancement Experience on of

assessment and recovery of betterment except when this can be obtained as a set off to compensation for land acquired from an owner who is also the owner of contiguous land or land in the near vicinity of the particular improvement in respect of which the bettergrent is claimed. The benefit of a public improvement provided out of public funds is felt generally and in many directions, but it is a difficult matter to prove which particular owner has benefited or the degree to which his land has benefited. Proximity to the improvement is not necessarily a conclusive test."

It will be seen that although the evidence proposes

d large changes in the legal machinery of town planning (the details of which are not material for our purpose), it avoids the suggestion commonly made that the difficulties of the land question will be avoided by some form of land purchase, and it makes clear that high land values are the most important obstacle to town planning.

At the same meeting of the L.C.C. a report of the Finance Committee was submitted stating that as the Council was mainly concerned with evidence regarding the improvement and simplification of the machinery

are more clearly defined. It may, however, be that the amount will be so large as to reconsideration of the basis on which the schemes have hitherto been financed." premature to attempt to estimate this until the needs expenditure may ó io. r replanning and reconstruction they did not desire offer any observations at that stage, and adding: It is evident that very large amounts of capital penditure may eventually be involved, but it is y very well involve a Council's

of local rating and finance, to ensure that, after the war, the cost of providing local government services and the expense of reconstruction and development shall, so far as possible, be equitably distributed." Dr Eric G. M. Fletcher and seconded by Mr Emil Davies: "That it be referred to the Finance Committee to consider and report whether any, and, if so, what changes are necessary or desirable in the system Finance Committee to Report on the Rating System.

The Council also passed a resolution move moved

In 1748 Lord Windsor leased to an interpretation of Ruperra, twenty acres of land in the parish of Merthyr Tydfil, together with the mineral rights, for ninety-nine years at £28 a year. The lease was taken over in 1757 by Thomas Lewis, of Van, and two years later what

by Ihomas Lewis, of Van, and two years later what was to become the great Dowlais Works came into a existence with John Guest, of Staffordshire, as manager. (When the lease expired in 1847 it was only renewed on the payment of £30,000 a year)...

In 1843 two new periodicals appeared. One was a monthly, Y Cronicl, edited by Samuel Roberts, and the other a fortnightly, Yr Amserau, edited by William Rees (Gwillym Hiræthog), "the father of the Welsh press." Samuel Roberts consistently voiced the grievances of the tenant farmer and advocated free trade and the reform of the conditions of land tenure. In Diosg Farm (1854) he published an account of the experience of his own parents whose rent had been raised, he claimed, in consequence of improvements which they themselves had carried out at great expense.—From Welsh History (School Certificate Course) (John Murray.) Certificate Course), by David Williams, M.A.

statement out. "our enemy intends to restore the power of big I owners"; but the B.B.C., the same evening, marising the manifesto in its news bulletin. left statement out people appeared in the afternoon papers of No one could miss such a positive statemen text of Stalin's broadcast appeal to the evening, c 3rd July. Russian -tuns

### LAND LIBERTY

THE TAXATION OF LAND VALUE Forty-eighth Year.

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### PEACE IMPERATIVES

have made available in the modern world; and that it is upon the redemption of this failure that a valid peace depends. "Democracy by definition proclaims," it is said, "the significance of the individual person, the right to a true freedom for all men, irrespective of race or nationality and the reality of the common interest which unites them; but the democratic peoples have so far lacked the faith and the courage to implement crisis in civilization itself; that its ultimate cause lies in the common failure to utilize and control in accordance with the principles of morality the powers and resources which the developments of science and machinery In a statement recently issued by the Council it is declared that the war is a reflection of a crisis in civilization itself; that its ultimate cause lies these principles." statement recently issued by the National Peace

There follows a programme of reconstruction intended to apply to the whole world by establishing a New International Order with three major features, viz.:

of social values—a new charter of human rights and obligations to be applied to all peoples irrespective of race or nationality class or creed. (1) It must be based upon a common standard

bility of raising the general standard of living and for this purpose of securing a more equitable distribution of raw materials to meet the primary needs of mankind. It must as a corollary liberate the (2) It must establish a new international economic authority (to be developed from existing agencies where these are serviceable) charged with the responsipoverty. peoples 111 colonial areas from exploitation and

among other tasks the responsibility of effecting a in the meantime such armaments as may modifications setting up It must create a system of political co-operation he world community based upon far-reaching fications of national sovereignty, and involve etting up of an international authority having remain.

world organization unuta to of "a system of political co-operation for community" in which "far-reaching modified or nations. To be effective and preserve co-ordination it would need complete control of all economic activity, so that any desired end could be attained by whatever means might be considered best to maintain a totalitarian Concentrated power of such nature would be impossible of control by the common people, widely dispersed as they are, speaking different languages and holding different opinions. Charged with the responsibility of has failed to secure in every country in the world-monarchical, republican, fascist, nazi and communist—the new international economic authority would need to be safeguarded from the competition of individuals securing economic conditions that government authority organization under the euphemistic pseudonym far-reaching modifications of the world

> economic liberty. a system could only exist as a monopoly; it could not endure competition, which means there could not be national sovereignty" had already been effected.

such a system could be imposed on mankind, how could it be reformed or replaced? And what economic conditions would follow failure? However, the establishment of the new international order is not the first but the last step, the crowning effort to enduring peace. "The new international order," the statement a continues, "implies the realization of a better social and industrial order within each country. The problem of international economic co-operation is at root a national rather than an international problem. The modern industrial nation with its millions of undernational problem. given for thinking so, but those who hate or fear liberty may base their hopes on the total elimination of competition. This is the very negation of democracy. If such a system could be imposed on mankind, how could it be reformed or replaced? And what economic conditions would form. liberty has failed everywhere, it is taken for granted that the proposed new international economic authority In spite of the fact that the restriction of economic serty has failed everywhere, it is taken for granted

it nourished people is unable to consume as rapidly as it can produce. The result is the feverish and provocative struggle for overseas markets and areas of influence, the building up of trade restrictions, and the creation of economic frictions which lead to war."

Frankly, these ideas contribute little to the promotion of a true understanding of the world situation. We are seriously invited to believe that millions of undernourished people can produce food more rapidly than they can consume it, that the under-clad ragged people can produce new clothes more rapidly than they can cast off the old ones, that the people living in slums cannot move out of them as rapidly as they can build good new houses. Even if it were true that all the could be consumed, why should the result be "the Could they not have a rest or go for a holiday? Are all the years consume, that they send goods to the market just to get rid of them? Could not the unwanted goods be dumant in it.

goods be dumped in the sea instead of provoking war by trying to dump them on each other? This obviously false diagnosis of the world situation leads to a programme of a new social order having as central objectives :

- as the governing factor in production and distribution. credit the servant and not the master munity, and establishes the factor of monetary system which makes r of the com-human need finance
- means of production. . (2) The effective social control of the land and other
- for all ductive (3) The highest standard of life which 3.5 resources of the community make citizens. the possible

peace true understanding of the world situation and a practical policy to rid the world of war and to establish an enduring That is as far as the statement carries us toward a

living, which at root is neither national nor international but an individual problem, for it is the individual that lives, feels, thinks, works and dies. It is a problem of procuring an adequate and regular supply of suitable matter and preparing it for use to sustain individual life. economic problem is the problem of getting a

life and gratify individual physical wants.

The earth is provided with an inexhaustible supply of matter suitable for food, clothing, shelter and other

can produce the things he desires. He can produce things only by the exertion of his mental and physical things which is the real cost of the products of labour. Man's wants are insatiable but his power to produce is limited. He can never produce enough to satisfy all this wants. He always wants something more and better. He rests not because he could consume no more but because he gets tired working. He is always trying to produce more goods with less labour, that is to get goods cheaper. Hence he makes tools, plants seed, and breeds animals. Hence he seeks co-operation with other men. It is the only source from which man things he desires. He can produce

open markets of the world. Where there is liberty, although living on opposite sides of the earth, men by their labour help each other to get a living by means of world trade. It is each for all and all for each. This system of economic "co-operation for the world community" has grown up through individual effort to get goods cheaper (more goods for less labour) in spite of government opposition and obstruction The most efficient and far-reaching method of co-operation is by exchanging goods and services in the open markets of the world. Where there is liberty,

of liberty and justice. It continues until liberty is infringed or justice is violated by some act of aggression. It is the normal condition to which men tend to return when aggression is stopped. But some unscrupulous men, with much audacity and eager to consume much more than they can produce, pose as superior persons having much more than equal rights and entitled to special privileges which enable them to claim the products of labour without rendering equitable service or any service in exchange. The larger the share taken by the imposters the smaller must be the share that remains producers. The workers are not lacking faith and courage but they lack knowledge. Some of them are very easily misled and, hoping to share in the benefits, aid the imposters to control government and legalize eliminated. The issue is at bottom mental and cannot be settled by violence. It is a question whether imposters can compel or induce the workers to submit to any unjust system that will permanently prevail against the natural law which gives the products of labour to the superior force to protect their property and to punish the imposters. Imposters organize to seize and control government, turning it into an instrument of oppression and robbery by legalizing their special privileges. The inexorable conflict must continue until imposition is with the producers, for nature makes no provision for idlers. As there is no limit to imposition, producers must eventually resist. Imposters appeal to force. Producers co-operate and establish government with Liberty is the natural condition essential for the self-preservation of every living creature. Justice is the natural law which decrees that the products of labour are the property of the producers. Peace is not an artificial condition instituted by men, it is the natural state in which men work for a living, the concomitant of liberty and justice. It continues until liberty is inferioral or instituted by some act of agreesing many schemes divided. of imposition Ignorance keeps the

monopoly by means of which landlords obtain the products of labour for permitting the workers to produce something for themselves. The value of land measures the share of the products of labour which the landlords claim as rent. As the proportion of the landlord's share increases the proportion of the workers' share, wages, necessarily decreases. With "the developments of science and machinery" the products of The greatest imposition in the world now is land but the effect

distribution is to increase the value of land (rent), the purchasing power of the landlords, without increasing the value of labour (wages), the purchasing power of the workers.

cannot live. Their purchasing power is a governing factor in production to satisfy their desires. Through the growth of land values, their ever increasing incomes gives them control of finance and credit under any monetary system. Bankers are their servants. The results of this conflict between landlords and workers are evictions, vacant land, unemployment, trade restrictions to make goods dear and raise rent, strikes, lockouts, slums, poverty, civil and international war. War is waged not to get rid of goods but to grab land and get rent. While imposters can seize land and draw rent as the result of victory in war, there can be no enduring peace. When the workers come to understand their rights, wars will cease. hold the landlords are masters of the community because hold the land without which the community

The highest standard of life which the productive resources of the community make possible for all the workers (excluding imposters) is what they could produce for themselves under natural conditions of liberty and justice. The most that government can do for the workers is to restore their liberty to produce and exchange such matter as they desire and to protect their property in the products of their labour against aggression from all sorts of imposters, especially the holders of legalized privilege.

The first steps in this direction should be a tax on land values and the abolition of all taxation that restricts the production and exchange of goods. This can be done in Britain as soon as the people will it. Other

peoples We r es can follow. need a syste

We need a system of education that will induce individual thought instead of drifting with the crowd. We want national liberty with religious, political and economic liberty for the individual. We only need an international organization in order to prevent a system of

J. H.

# TAX REFORM SUGGESTION

by me to Berna City Council:-To the Editor—The following letter has been sent y me to Bernard Samuel, president of the Philadelphia

in the near future, and that little hope can be expected from real estate. I have written you several times before calling your attention to the fact that the city neglects to collect a large part of the value (the rent) of its land, and that this value is made by the presence and activities of the people as a whole. Until the whole of this is taken for public use it is ridiculous to say that nothing more can be drawn from real estate. "You say some new form of taxation will be necessary

"This form of taxation has the merit that it has a beneficial effect on the general welfare—all the other taxes you levy are more or less injurious. It is not an unknown thing either, for it is in pretty general use in the towns and cities of the British Colonies and is working well there

they would get cheap building sites and freedom from building and business taxes. What better can you offer them than this?" "If you would collect this people-made revenue and do away with the taxes on buildings, etc., etc., you would offer a big inducement for industries to locate here—they would get cheap building sites and freedom from

HAROLD SUDELL

Philadelphia

SIR HENK I BALLANTYNE who last month died, aged 86, at his home at Monkrigg, near Haddington, was a man held in high esteem in public and business circles in the Border districts of Scotland. In the politics of I advanced Liberalism he rendered life-long and outstanding services and most notably so as chairman I standing services and most notably so as chairman I see the Royal Commission on the Housing of the care the Royal Commission on the Housing of the Commission of the Royal Commission on the Housing of the Commission of the Royal Commission on the Housing of the Commission of the Royal Commission on the Housing of the Royal Commission on the Housing of the Commission of the Royal Commission on the Housing of the Royal Commission on the Royal Commission on the Housing of the Royal Commission on the Royal Commission on the Royal Commission on th his and Lady Ballantyne's interest in the work Bazaar of the Scottish League in 1902, his attendance at the twenty-first anniversary dinner of the United Committee in July, 1928, and the reception and garden party which Lady Ballantyne and he gave, at Monkrigg, the International Conference held in Edinburgh, and would certainly have secured for him the representation of any constituency in the South of Scotland if he had had the leisure and the inclination. His radical views on the land question have been expressed on many occasions and with emphasis, and his support financially and by personal service to the movement for Land Value Taxation and Free Trade was given regularly shocking revelations. He was head of the firm of D. Ballantyne & Bros. Ltd., tweed millers, in Peebles; for nine years was Provost of that town and was its public benefactor. He was knighted in 1906. Although he took an active and leading part in national and municipal affairs he never sought position in Parliament, although his broad-minded statesmanship entitled him annals of the Scotsmen who have served their country in the truest sense. He was predeceased by three sons. To Lady Ballantyne and her two daughters we extend our sympathy in their bereavement. admired by all his associates, zealous for the welfare of each, eager to give his counsel whenever it was wanted, Sir Henry's name deserves a high place in the and generously over a long series of years to the last moment. We recall among the events in this association his and Lady Ballantyne's interest in the successful Industrial Population of Scotland, whose five-year investigation (1912 to 1917) produced startling and August, 1929. Good citizen, in business respected and his associates, zealous for the welfare to give his counsel whenever it was

#### AHW AND OTHER STUDIES OF THE CAUSES AND CONSEQUENCES OF ECONOMIC INEQUALITY THE GERMAN REPUBLIC

This book of selected essays, reviews and extracts, reprinted from recent issues of *Land & Liberty*, has been produced in response to numerous requests. With economic freedom and equality of opportunity as its keynote it offers a distinctive and important contribution to the study of the New Social Order.

"Irrespective of the name we give our form of government," as Judge Samuel Seabury says in his eloquent address which makes the final chapter," or the method by which we choose its administrators, the philosophy of freedom cannot be realized unless the world recognizes the common rights of men in the resources of nature, unless it recognizes the right of every people to trade with other peoples, unless it safeguards the individual rights of life, liberty and property, and unless it ensures tolerance of opinion. These principles are the essential life-giving attributes of freedom: without them there can be no civilization in the sense in which that term is used by a free people."

Edited by Eighteen Chapters in 192 Pages W. Madsen, B.Sc

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## SCOTTISH HOUSING CONDITIONS

Lovat, Sir William Younger, Councillor W. F. Anderson of Glasgow, Mr G. F. Barbour, Mr Charles Carlow, Mr J. Duncan and Mr David Gilmour. Their report was published in October, 1917, in a document valuable for its evidence, failing, however, in the absence of radical proposals for betterment and still less for solution, the cause of which may be that the personnel was such as to hold conflicting views on ways to counter the power of the landed interests. In the course of the investigation Sir Henry visited almost every part of Scotland, including the Hebrides. He was able to publish an exposure that spoke and will speak again to all who know how and why such wretched housing conditions have arisen and how they are to be remedied. undertook was as chairman of the Royal Commission on Housing in Scotland. His co-members was Lovat, Sir William V

in the crofting counties and islands . . . gross over-crowding and huddling of the sexes together in the congested industrial villages and towns, occupation of one-room houses by large families . . . clotted masses of slums in the great cities." written, "unsatisfactory sites of houses and villages ... widespread absence of decent sanitary conveniences ... badly constructed, incurably damp labourers' cottages on farms, whole townships unfit for human occupation "These are the broad results of our survey," it was ritten. "unsatisfactory sites of houses and villages

The Report throws a fierce light upon the unhappy n lot of those who live in poverty no matter how hard they work, who build houses they cannot inhabit, and produce things they cannot possess. What is the cause? Significant is the statement that "the mass of the people have no rights either to housing or protection, or even to the possession of any area sufficient to stand upon." And again: "Land is in many ways the most important factor in housing. Without a plentiful supply of cheap land and easy access to it, house dwellers cannot get sufficient space, nor water, nor sunshine; they cannot get even sufficient in the past and high feuing rates which have been in the past regard as to whether or not their land is as ripe for building as the land for which these high prices were paid. The result frequently is that the owner of the ground waits till the requirements of the community becomes so urgent that he is able to exact his own price for land. . . We advance very definite views on the relation of land to housing. The question of the land is fundamental. If nothing is done to make it possible either for individuals or for public authorities to obtain building land at more reasonable prices than hitherto, housing reform will be paralysed at the outset." The high feuing rates which have been in the passe paid for building land undoubtedly influence owners of land in the direction of holding up land until they are their those high prices—and that without particular their land is as ripe for

The Commissioners quoted many particular examples of the feuing price\*of sites for housing. Their summary showed that in 68 burghs of population below 5,000, feus varied from four or five times to about thirty to thirty-five times the previous agricultural rental; in 18 burghs with 5,000 to 10,000 population, from about six to nine (in five cases) and from ten to twenty times; in 20 burghs with 10,000 to 25,000 population, from between five and six times up to twenty to forty times (in the case of Rutherglen) and twenty to fifty times (in the case of Port Glasgow); in 9 burghs with 25,000 to 50,000 population from seven to twenty times (Duntwenty and twenty-five (Hamilton)

<sup>\*</sup> In Scotland, land for building is normally "feued," instead of being bought or sold outright, the "feu" being a fixed annual rent payable in perpetuity to the ground landlord and his assigns.

and in Clydebank from ten up to about seventy-five times. The meaning of all this is that for every pound landowners were previously getting in rent for agricultural uses, they now receive in perpetuity rents for housing purposes multiplied four or five times, twenty times, forty times, seventy-five times, as the case may be. In a case like that in Clydebank a rental of £1 per acre becomes £75 per acre which, in perpetuity and at, say, 5 per cent, is equivalent to a selling price of £1,500 per acre. In Dundee a very usual feuing price for sites for working-class houses was £80 to £120 per acre and it has been as high as £400; in Glasgow £200 to £300 per acre and sometimes much higher; in to £300 per acre and sometimes much higher; in Edinburgh £150, £200, £300 and in many instances much higher, even up to £656 per acre, these all being rent per annum payable in perpetuity. Visualise this process, consider the width and depth and height of it in time and place, and calculate the immensity of the tribute that this landlord institution exacts and continues to exact, exercising the powers to withhold land from use and bring industry to a standstill if the is not paid.

market value of land for the acquisition of which they have secured compulsory purchase powers. That Act, if it aids public authorities when at bay, aids them only, since its provisions do not extend to negotiations and transactions in land between private parties; and when its provisions are applied in arbitration cases, the result is the "award" of the market value to the landowner; in other words the monopoly price of the land which bears no relation whatever to the previous rateable value. The reader is asked to consult the book Why Rents and Rates are High\* for the more than 600 examples of the manner in which the land The only legislation that has put some exorbitant land prices is the Acquisition (Assessment of Compensation) Act of 19 twenty-five years ago, looking at what must be done "after the war." There has been little change since. The only legislation that has put some check on development. monopoly is operating to-day to hold up every sort of The report was describing conditions as they were ion of Land 1919 which done

We are now, hopefully, approaching another "after the war" period and if testimony is wanted as to the conditions that have persisted, which Sir Henry Ballantyne's Commission so grimly set forth, let the voices be heard that in all departments of municipal life are speaking to-day of the country's urgent needs and are calling for drastic action: in Scotland, for example, Sir William E. Whyte, the Chairman of the Scottish Housing and Town Planning Council, who at the annual conference of that body, on 16th May, emphasized the magnitude of Scotland's housing difficulties, said that the official estimate of houses still required to remedy overcrowding and remove slums was 300,000 but thought himself that 400,000 would be nearer the mark at the close of the war. at the annual conference of that body, on I emphasized the magnitude of Scotland's

Britain, 1s.), is the fourth edition of this well-known collection of studies in Bible land laws. It contains several notes by modern Jewish scholars, and its value is indicated by the Chief Rabbi's citations in his Com-A foot of column notice in the Jewish Chronicle of 27 June says—My Neighbour's Landmark, by Frederick Verinder (The Henry George Foundation of Great Paris of the Frederick Foundation of Great Foundation of on the Pentateuch.

#### RELIGIOUS LAND QUESTION ASPECT 9 THE

hood of God, all parts of the country to draw the attention of the Society to the fact that our treatment of the natural resources of the earth is altogether incompatible with the orthodox acceptance of the doctrine of the Fatheryears ago Charles H. Smithson of Halifax for visit meetings of the "Society of Friends

The view he submitted for the consideration of the "Society of Friends" was that it is the duty of any organized body of Christians to protest against any feature of the existing social order which is inconsistent with the Christian Faith and he urged Quakers to give a lead to the other Christian Churches in condemning the legalized power which enables a limited number of individuals to withhold the Creator's free gifts to ALL, from their fellows.

Charles Smithson has again recently addressed "Monthly Meeting" of the "Society of Friends, held at Skipton on July 5th, when the following "minute was drafted and unanimously accepted as "The sen of the Meeting." minute"

"We recognize that the Earth and the fullness thereof is a provision made by the Creator for the equal use of all His children, and should therefore be treated as the equal heritage of all.

"To bring human law into harmony with the Divine Will, in regard to this matter, we support the view that any publicly created value attaching to the free gifts

of all any publicly created value attaching to the tree guts of the Creator should be used for the communal benefit

Principle existing further recognize that the e would remove an anti-C ould remove an anti-Christian feature in Social Order."

#### $\Xi$ BRAILLE

MR ALEXANDER FRASER of Edinburgh, of the National Institute of the Blind, is transcription er. Progress and Poverty is completing at the request into

Braille. It will be ready this month and will be available for lending to students and others interested. We are to understand that the fact of the transcription being made does not in any way imply an indorsement by the Institute of the views developed in the book, their Library existing only as an aid to study in economics, as in religion, philosophy, etc.

Years ago the late John McTaggart of Machrahanish the was a companion in youth of John Paul and lost his eyesight by a factory accident) made the Braille transcription of Progress and Poverty, Protection or Free Trade and the Land Question when he settled in Kintyre as the cultivator of a croft, taking the road also among neighbours as a purveyor of tea. Once he made a longer journey, at the instance of his dearest friend John Paul, all the way to Edinburgh, being present at the National Conference held there in 1922. It was for him a rich and moving experience. Mr McTaggart's transcriptions were presented by him to find the Outdoor Asylum for the Blind in Glasgow.

the Press Bureau of the Laur running from papers. Group, which have appeared in numerous newspapers. Our Press Agency have provided clippings from papers. Our Press Agency have provided clippings from papers. Our Press Agency have provided clippings from Poplar, who City Islington, Marylebone, Norwood, Poplar, and in the City, Islin Bath, Greenock, "Pedlar's Acre" are the titles of letters from Fred Messer, M.P., and Andrew MacLaren, M.P., issued by the Press Bureau of the Land Values Parliamentary "London's Lead, Checking Land Racketeers"

Pedlar's Acre " are the titles of letters from Islington, Marylebone, lock, Hayward's Heath, and

Land Published
 nd Values, 1 d by the price Is. United Committee paper covers; 2s. cloth the Taxation S.

#### 0 THE LANDLORDS CREATE LAND VALUE

### The Views of the Land Union Examined

THE MARCH-APRIL issue of the Land Union Journal contains the text of evidence submitted by the Land Union to the Uthwatt Committee. They say that they ownership. assume that the basis of our land system will remain as at present and that the land is to continue in private The memorandum then adds:

basic fallacies upon which proposals for such taxation or rating are based and which indeed may affect the outlook of many individuals and bodies whose views the Committee solicits upon the questions before it. "Similarly it would appear that suggestions dependent upon the adoption of a system of taxation or rating upon capital site value would be deemed to be outside the purview of the Committee, but with regard to this it is considered desirable to refer briefly to the basic fallacies upon which proposals for such taxation

"These are:

"(a) That land values are the only values created by the presence of the community;

"(b) That the owner of a valuable site pays nothing in respect of its value either to the national or local

a local authority constructs roads, sewers and other services in undeveloped land which is ripe for development, then the added value attributable to the provision of the roads and services is created by the community, and it is also conceded that the local authority is entitled incurred by it. But the value which land has merely by reason of its proximity to a large centre of population is no more a community created value than is the value to some return from the owner in respect of the outlay incurred by it. But the value which land has merely of a professional practice or of a trade or business which "With regard to (a) above, it is conceded that where

depends for its clientele or custom upon the public residing in or coming to the district.

"In general, apart from specific cases such as that mentioned above, the value of land is created by the actions of individuals or other bodies. Obvious examples are the land values in or near to such centres of population as Port Sunlight, Bournville, Letchworth Garden City and Welwyn Garden City. It could not, for instance, be argued that the Welwyn Urban District Council created to administer the affairs of the Garden City was entitled to levy rates on the land values in and near the Garden City on the ground that such values were created by the community and not by the Garden City Company. And in the same way, land value depends chiefly on the type of development on that or neighbouring land in the immediate or remote past by

"With regard to (b) above, it is apparent that for Schedule 'A' purposes a well situated property will be assessed at a higher figure than a poorly situated one, and that the owner will accordingly bear tax in respect the landowner or landowners. "With regard to (b) above, Schedule 'A' purposes a well s

of any premises the prospective tenant reckons up the amount they are worth to him, or the amount he can afford taking into account his liability for local rates. If this sum be x, and the amount of the local rates be y, then the rent which the landlord receives is x-y. The of the value attributable to the site, especially since the provisions of the Finance Act, 1940, became operative. "In the case of rates the contribution of the owner as distinct from the occupier is not so apparent but it is there all the same. For in taking a lease or tenancy value of x is more or less constant, being the market value, and the higher y is, the less is the rent received by the owner. Accordingly in respect of a well situated then the rent which the landlord receives is x-y. value of x is more or less constant, being the n

> property the landowner makes a substantial contribu-tion which is none the less a contribution because it is represented by money he never receives rather than by

only of that in urban areas, would be ruled or account of the prolonged period which woul necessary in order to carry out such a valuation." which involves the wholesale valuation of the artificially separated site value of the land of the country, or even only of that in urban areas, would be ruled out on account of the prolonged period which would be urgent need of proceeding with our reconstruction immediately after the war, any scheme, such as that involved in the taxation or rating of capital site values, money which he pays out.

"Apart from the considerations set out in the next preceding paragraph, it is considered that in view of the

We are grateful to the Land Union for the testimony that proposals for the rating and taxation of land values are based upon considerations which may affect the outlook of many individuals and bodies. The ground upon which the Land Union chooses to contest the

g subject is also significant.

They do not deny that land values are created by the presence of the community, but allege that there are other values in the same category. There is nothing, however, which is in the same category as land—a thing which is not created by human exertion and is the essential basis of life and the source of every commodity. The example of the value of a professional practice or

e expires and he endeavours to negotiate terms for its renewal. Indeed the power of the landlord is so great that legislation has had to be passed for the purpose of trying to safeguard the tenant from having taken from him not the increase in the rent of the land but even the fruits of his own labour and expenditure.

Nor are the examples of Letchworth and Welwyn more in point. If population had not come to these places the land would not have increased in value, and if the population were to leave them the land would fall in value. Many dramatic illustrations of this have been seen in the United States in quite recent times. is a lessee that fact becomes very evident when his lease particularly inept. The increased revenue is largely or wholly rent, and if the professional man or the tradesman a trade increasing by reason of growth of population particularly inept. The increased revenue is largely

and sold at high prices on the assumption that population would come, but the population never came, the price of land collapsed, and the plot holders lost their money, the banks lost their security, and widespread disaster In some cases many miles of streets and even provided with side walks. ensued. Plots were bought were marked out

renection of the advantages attaching to any plot of land by reason of the whole economic activity of the community in which it is situated.

Assessments for incommunity. are due to the community. But it is not in that sense that the value of land is rightly described as a community created value, but because land is not produced, has no cost of production and its value is solely a reflection of the advantages attaching to any plot of economic life and no Unless there were a community there would be no values. In that sense all values

ments. It is no more a tax on land values than a local rate is a tax on land values. The Land Union, however, contend that local rates are in the end paid by the owners in the sense that the rent which the tenant will owners in the sense that the repay is less if the rates are high. Assessments for income tax, Schedule A, do contain some element of land value, but the subject assessed is the land including the buildings and other improve-But the rate is paid on

the method of local taxation in force in Great Britain, where the valuation depends upon the use which is made of the property at the moment and takes no account of the potentiality of the land for better use. an assessment of the annual value of the land including the improvements. It is far more a tax on improvements than a tax on land values. That is particularly true of

of taxation and rating taxes land values, but, if it did, it would clearly be far better if it were placed upon a scientific basis and rested upon a real valuation of the land value. If these taxes really fell upon the landowner, it would be well if they were imposed upon him directly. Moreover, if they did fell upon the landlord there would be a strong case for reform from his point of view, so that the landlord who had improved and It is quite misleading to say that our existing system taxation and rating taxes land values, but, if it did,

developed his property should be relieved and the land-lord who had not should pay a larger share.

The argument resembles the case of the gentleman who was going to buy a new hat, but on the way was relieved of his money by a pick-pocket. He did not buy a new hat, and it was argued that the hatter had really suffered the loss.

insubstantial, because there is abundant evidence from those countries where it has been done that valuation presents no formidable obstacles. All that is needed is the will to do it and to thrust aside the resistance of the vested interests who wish to obstruct it. able intervals. If it were true that the valuation would take a long time, that would be all the more reason for starting at once and putting every effort into completing it, for the advantages to the public of having such a valuation are admitted by almost everyone who has given consideration to the problem of securing the best use of land and protecting the community from being charged exorbitant prices. The contention is in fact It is to be hoped that no one will take too seroiusly the contention that it will take a prolonged period to make a valuation of the land value of this country. It is an ancient argument and in the years since it was first put forward as an objection to land value taxation, the land might have been valued many times over at reason-

mitigating and doing away with those ills which t social services tend to bolster up and perpetuate." From a Correspondent, "H.E.H." the foundation was insecure. These co-called social services mainly represent the price which we are called upon to pay for economic failure. It is our mission beyond a continuance of the present state of affairs with a co-ordination and extension of existing social services greatly brought into being and developed because the foundation was insecure. These co-called social war, by those who appear to have inspired knowledge, only show to me a mental outlook devoid of anything "Such suggestions try and secure that any new order shall foundations rooted in justice and freedom, reconstruction and the 'New World' after the t is our mission rder shall have freedom, thus

"The Case for Land Value Taxation Now," the statement presented by twenty-four members of Parliament to the Chancellor of the Exchequer reported in Land & Barbados Advocate of 3rd May *Liberty* of March last SPA quer reported in Land published in full in

1941, and the extract has been published, under the title "The Mother of All Monopolies" in leaflet form for wider distribution. Copies have been received from Mr J. Rupert Mason, San Francisco. July, 1909, on the Land Monopoly was reprinted in part in the San Francisco *Pacific News* of 27th March, 1941, and the extract has been published .... 1941, an Winston Churchill's

### FAMILY ALLOWANCES

annual meeting, that "children are the chief single cause of poverty." The preamble to the advocacy of family allowances was altered to read "recognising that the proportion of dependent children living in poverty is an acknowledged weakness of our social system," and so supported or introduced, the demand for a State subsidy of 5s, per week per child, "payable to the mother as a means of assisting the family when the need is greatest," was adopted. This was the chief business of the final session of the Liberal Party's annual conference held in the Caxton Hall, London, Saturday, 19th July. The resolution had been submitted by the Women's Liberal Federation; it was moved by Mr B. Seebohm Rowntree and seconded month as having been prepared for the annual meeting, that "children are to cause of poverty." The preamble to to by Mrs Corbett Ashby. the draft of WAS certainly a resolution, which monstrous to suggest as was done We Liberal Party's reported last

n else who (by some cause not examined or tacitly accepted) has a greater share of wealth produced, which is the State usurping an arbitrary right to arbitrary powers grabs by taxation or otherwise to give assistance to the poor. But in the first instance there must have been enough wealth to go round and to be distributed by this Robin Hood process, otherwise there would be no means available for these or any other allowances. The advocates of the scheme themselves, in their apparent enthusiasm for it, admit the plentitude of wealth. Recognising the poverty of the children they admit the poverty of the parents, and out of the disparity of condition in our "democratic State" they see t makes the astonishing statement that "as Liberals we believe that in a democratic state the citizen is entitled to a minimum form of subsistence," a statement in complete contradiction with the view that subsistence is that which is gained by labour and it cannot be got through or from the State except out of a wealth which is produced by labour; the statement point-blank denies that the citizen is entitled to his equal right to life, to his equal opportunity to gain a livelihood and to enjoy the fruits of his labour—he can only live by virtue of the superior right of someone else who (by some cause not examined or tacitly which 75 per cent of the population, among whom poverty is so great that children starve as beggars on the doorsteps of the other 25 per cent, claiming via the instruction of the State, a charitable and incurable is abject. It is not the demand in the subsidy in aid of low wages which is arguable but the contentions by which the demand is supported. The Committee, Lady Violet Bonham Carter presiding. which investigated the question of The surrender to the view that poverty is inevitable in incurable is abject. It is not the demand for this am Carter presiding, f family allowances, that "as Liberals

fluous. Who speak so much control the unequal distribution of wealth and take sides once and for all against the injustices that are responsible once and for all against the injustices that are responsible once and for all against the injustices that are responsible once and for all against the injustices that are responsible once and for all against the injustices that are responsible once and for all against the injustices that are responsible once and for all against the injustices that are responsible once and for all against the injustices that are responsible once and for all against the injustices that are responsible once and for all against the injustices that are responsible once and for all against the injustices that are responsible once and for all against the injustices that are responsible once and for all against the injustices that are responsible once and for all against the injustices that are responsible on the injustice there should be an increase in wages. To increase wages so much as to secure all children from under-feeding would need an impossible rise." Comment is supersheet of notes on the subject. Issued by the "It may be argued that to meet this poverty ould be an increase in wages. To increase wages Who speak so must think again on the causes inequal distribution of wealth and take sides Women's Liberal Federation was a the subject. We are baffled to read Comment is super-

#### FORM 9 F BEQUEST

I bequeath (free of duty) to the United Committee for the Taxation of Land Values, Limited, the sum of £.....

### DENMARK

Journal for Economic Freedom and Justice" and Journal for Economic Freedom and Justice organ of the Danish Henry George Union. Formerly a monthly publication, and now in its eighteenth year, it appears at present to be published in quarterly numbers, this being the second issue that has come to us in the past six months. There is only a passing reference to the "Strangers among us," otherwise one would think nothing had happened to interfere with the steady propagation of the ideas that the Henry George movement in Denmark upholds. The contents of these twenty-four pages are interesting and instructive, and certainly encouraging—that the word can be so preached "even in prison" as it were and there is evidently unabated activity at the house from which the Journal is issued, the house also of the Henry George Publications Department which advertises the numerous books and pamphlets, including incidentally translations of Mr Lester's Unemployment and the Land and his True Free Trade and Laissez Faire. Our friends are well. Gratefully we read the contributions by F. Folke (on the Land Question in Finland) by J. L. Björner (on Mercantilism Down to Our Times) by Jakob E. Lange (on the 1919 Small Holdings Act, reprinted from the Funen Housemen) the Vales Fredericksen (on the Land Laws of 1899 and the small peasant proprietors declared for full free trade and land value taxation; the description of the subdivision, under the 1919 Act, of the estate at Great Restrup into small holdings and the beneficial result; a call to the land users in the towns, the working people, to emulate the "Köge men" in their demands; extract from the writings of Sophus Berthelsen; the story of the broken window-pane as told in Bastiat's Things Seen and Things Unseen; Grundtvig's poem, The Dane, with its inspiriting words; resolution against tariffs adopted by the Merchants' Society; and the declarations of Grundtvig and Tscherning against the old restrictive leaseshold evertern It is gratifying to have received (by a circuitous route over which we hope but have no means of telling that copies of Land & Liberty are reaching Danish friends) the April, 1941, issue of Grundskyld the "Nordic Journal for Economic Freedom and Justice" and by Niels Fredericksen (on the Land Laws of 1899 and 1919) and by Halfdan Hansen of Bergen (on the Answer of the Political Economists, reprinted from the Bergen Times of 3rd March). Other contents include reprint of the full text of the 1902 "Köge Resolution" when the small reasont the second formall reasont the second formall reasont. leasehold system.

# SUCCESS TO THE CLASS TEACHING

wonderful activity. The School held its fifth session during the past winter, enrolling no fewer than 600 students in 51 classes. Twenty-five of these classes went through, as text book, Jakob E. Lange's Social teconomy of which a new edition has been produced, the School also furnishing a Teacher's Manual for this book. Moreover the School has been able to present a copy of the book to each of 1,000 public libraries throughout the country. Six study classes with total membership of 70 went through Progress and Poverty and a number of classes had Henry George's Protection or Free Trade for their text-book.

It is well said that "considering the present circumstances the School can congratulate itself upon these results." Sincerely we add our congratulations and incool wishes browing that the results are the fruits 1. This is all good reading but the most impressive feature of the Journal is the report it gives of the work and progress of the Ecotechnical School, showing a wonderful activity. The School held its fifth session during the past winter, enrolling no fewer than 600 students in 51 classes. Twenty-five of these classes

good wishes, knowing that the results are the truits of the labours that Mr and Mrs Bue Björner have given immediate activity School ever since its knowing that the was announced in s inception.

-4 in a Summer our congratulations the results are the f fruits

> where Jakob E. Lange, now retired, was so long the Principal, famed for the great work it has done as an agricultural and social institution, the hospitable meeting place where so often Henry George adherents from outside Denmark have also foregathered. How soon may these contacts and this fellowship be renewed? ference to be held in Odense on 27th, 28th and 29th June, when all concerned are bidden to "hold holiday" at the People's High School of the Funen Housemen, where Jakob E. Lange, now retired, was so long the

#### HINOS AUSTRALIA

The Farmer, perhaps the leading, most widely-read country newspaper in South Australia, pays this tribute to Mr E. J. Craigie in its issue of 11th April:—

was a worthy, conscientious member of Parliament it was Mr Craigie. Parliamentary business was too serious a matter for him to spend hours in the Parliamentary billiard room. He followed closely every question before the House and made himself conversant with most of the Bills, and could discuss them intelligently. He was able to make out such a strong case against the Government's intention to dispose of pine thinnings in some of the State forests in the South-East that he induced the House to support this one instance. Attention to duty was a factor he considered he owed his electors, but they decided on a change. His successor might be a good man, but when a member fulfils so completely the functions that electors generally complain are so frequently lacking in representatives, it might have been thought that the services of such a man would have been "The sitting member, E. J. Craigie (Independent), was displaced by a new Liberal, Rex Pearson. This voting can only be called distressing. If ever there was a worthy, conscientious member of Parliament him, and the Government consented to enquire into the points he raised, with the result that the undertaking with the company was not concluded. It will never be known what Mr Craigie saved the State in that the services of such a man would have been further retained. The same amount of political honour is not looked for in parties as in electors, and both the Liberals and Labour advised their followers to place Craigie last in their preference vote, as they knew he was most to be feared."

## SOUTH AMERICA

Mr Abelardo J. Comil has translated into Spanish and published in Buenos Aires as a pamphlet for general circulation, Mr W. R. Lester's Natural Law in Social Life. In a letter to the author Mr Coimil says the work of translating has given him unusual pleasure and he believes it has been done in a manner worthy of his own admiration, and that of his friends, of Mr Lester as "one of the most eloquent and brilliant expounders of the Henry George doctrine." He is glad this little thesis is now available in their language as a light in the dark and terrible sky of our days and he adds a greeting of hope and friendship to the people of this country. Mr Lester has written, happy that his contribution has been put to such good use, hoping that it will circulate widely, and appreciating the great compliment that has been paid.

Natural Law in Social Life was the paper Mr Lester presented at the International Conference in Copenhagen,

(price 2d.) that is series and has gone statements, his Unemployment and the Land, a pamphlet (price 2d.) that is among the most popular in our in the City were destroyed by enemy action. let us strongly recommend another of 1926. It was reprinted as a threepenny pamphlet and we hope it may be printed again, since the stocks we had of it were among the things lost when our offices Meanwhile

several editions

#### H Z 0 MOVEMEN

THE UNITED COMMITTIEE FOR THE TAXATION LAND VALUES, LTD., 4 Great Smith Street, London, 9 A. W. Madsen, Secretary; F. C. R. Douglas, Assistant tary; W. R. Lester, Hon. Treasurer. (Telephone; 6665; Telegrams: "Eulay, Parl, London.") TAXATION OF et, London, S.W.1. nt Secre-Abbey

The Hon Treasurer acknowledges gratefully numerous letters with many goodwill expressions prompted by sympathy in our recent disaster and giving practical encouragement by renewed and in not a few cases increased financial support. The Committee is greatly indebted also to all those readers who have presented back numbers of Land & Liberty for our files and have offered books for the office reference library. This puts us in possession already of some valuable volumes. May we hear from others who can spare useful works from their own shelves or who can part with such equipment (as it would be to us) as dictionaries, encyclopædias, atlases, year books, Government publications, etc.? The Committee is taking steps to circulate widely in municipal circles (by reprint from last month's Land & Liberty) the memorandum on town planning and land values, which was submitted by the Land Values Group of Members of Parliament to the Expert Committee on Compensation and Betterment.

Appreciated are the many orders for the new book, Why the German Republic Fell, the price of which is 2s. 6d. or 2s. 9d. by post. That our readers may help in advertising it, a nicely printed four-page "prospectus" has been produced suitable for insertion in letters. It has been readily used by a number of correspondents and many copies have already gone to a list of selected addresses. Our readers are asked also to avail themselves of the new and revised catalogue and price list of our books and pamphlets which to goes out in the name of the "Land and Liberty Library."

ENGLISH LEAGUE: I
4 Great Smith Street,
phone: Abbey 6665.) Frederick Verinder, Gert, Westminster, London, General Secretary, lon, S.W.1. (Tele-

Two advertisements that have ne last few weeks should be of appeared in The Times within interest to the members of the the

"Unemployment arises from unbalanced economic 'functioning,' which also explains unearned wealth and undeserved poverty. We can restore reciprocal working by taxing the privilege of preventing work for private profit and simultaneously untaxing Industry—Things as they Are, by Aubrey Collier, 24 Clements Road, Ilford, Essex. Postal order 1s. 6d. (not stamps)."

"A Better Britain must rest upon Social 'Stability' (economic balance). Unemployment can be prevented and Labour and Capital made full reciprocating partners by keeping opportunity open behind each so that neither can exploit the other. This means taxing the holders of Employment Opportunity (land value) and untaxing Industry simultaneously. Things As They Are, by Aubrey Collier, etc."

Mr Collier is a member of the League of many years' standing, and a convinced and enthusiastic Georgeist for longer still; and has been able to put his faith to the test by his long experience of men and things in the business world of Australasia and

London.

The complete series of articles can be supplied from the League office (1s. 6d., post free) and loose copies of any one of them, for distribution to friends, or for use in discussion groups, can be supplied on special terms.

Copies of another book by a League member are also now available through the generosity of the author, Mr John E. Grant's study of The Problem of War and its Solution is already well-known to many members of the League. Its title, and the author's known devotion to our cause, should tempt others to make acquaintance with a very fine piece of work. Originally published at 12s. 6d., the book can be supplied from the League office for 2s. 6d. (postage 6d.).

HENRY Secretary, 9 Wo Douglas 5599.) GEORGE FREEDOM ary, 9 Woodside Crescent, LEAGUE t, Glasgow, 0... William Reid, C.3. (Telephone:

Lady Ballantyne and daughters have written thanking Bailie Burt, the committee and members of the League for expression of sympathy conveyed to them on the occasion of the passing of Sir Henry Ballantyne. He was a good friend to the League. The Glasgow Herald gave a long obituary notice detailing the many phases of his public services.

The League will be represented at a town planning conference at Largs in September. As expressed by the Parliamentary Land Values Group we think all such movements are doomed to failure unless radical changes are made in our systems of rating and land tenure. Our outstanding correspondent during the last month has been, once again, A. J. Mace. A letter of his in the

Clydebank J Foundation Press, on 20th June, n of Everything." F2. under He heading 5

MANCHESTER LEAGUE 3: Arthur H. Weller, J.P., 1 Road, Offerton, Stockport H. Weller, Secretary

Pytchley, Bean Leach Road, Offerton, Stockport.

As a result of Mr Lightfoot's recent lunch-hour talk to the Macclesfield Rotarians, a special evening meeting was called for a further consideration and discussion of the Georgian philosophy. At the close of this meeting the members expressed their appreciation of the opportunities Mr Lightfoot had provided. At a meeting of the Cheadle Co-operative Guild the Secretary criticised family allowances and other substitutes for justice. An article entitled "Towards Totalitarianism," written by the Secretary, has been printed in local newspapers, and letters from Mrs Sumner and A. H. Weller have been published in the Clitheroe

A meeting arranged by Mrs Sumner was held at Heys Farm Guest House, near Clitheroe, on Sunday, 13th July. Mr D. J. J. Owen was the speaker and there was a good attendance. Presiding, Mrs Sumner reviewed the past work of the Henry George group in Clitheroe, and the local press gave a full report of the meeting. Mrs Sumner reviewed the past work of the Henry George group in Clitheroe, and the local press gave a full report of the meeting. On 19th June Mr Owen had two meetings with the Peace Pledge Union at Rawtenstall and addressed a public meeting in the evening. At this meeting he found great interest being taken in Henry George, this being due to the efforts over many years of Mr J. D. Slater of Cloughfold, formerly of Clitheroe.

Groups of young men at Audenshawe and Wythenshawe—on the north and south sides of Manchester respectively—chiefly members of the P.P.U., are now studying Progress & Poverty on the lines of the School of Social Science. Arising out of these, Mr Owen has been asked to take a tutorial interest in the classes, and he is hopeful of forming a central class in Manchester in the near future.

Members and friends are invited to avail themselves of another opportunity to meet together in the grounds of Park Hall, Little Hayfield, on Saturday, 9th August, at 3 p.m. A Garden Party at Park Hall has been a delightful annual event for many years, and the attendance, even in war time, has always shown how much Mr Hobson's continued kindness is appreciated.

YORKSHIRE RKSHIRE AND NORTHERN LEAGUE Secretary, 129 Skipton Road, Keighley. . . וור Skirrow,

Mr. Smithson addressed a monthly meeting of a district committee of the Society of Friends held at Skipton, on Saturday, 5th July. The message was well received by the delegates and the Craven Herald & Pioneer gave the gist of it in their issue of July

We have received 100 copies of the book Why the German Republic Fell. Sales are going fairly well and the book is being given a frontage display at Power's bookstall, Market Hall, Bradford. Mr Hanson, bookseller, Market Hall, Huddersfield, has the book on sale.

The Secretary has posted a number of letters to the editors of daily and weekly newspapers. Lack of space makes it more difficult to secure publication in these times, but the Huddersfield Examiner is among the papers in which letters have appeared.

Park Place, Cardiff. (Telephone: 1563.)

Mr C. A. Gardner and Mr T. C. Morris have had letters or short articles in the Cardiff district Suburban News and Mr Gardner in the Western Mall. Mr Morris continues to mail our literature to his friends.

The new book, Why the German Republic Fell, has been received with great acceptance. We are sending out about a dozen copies to some of the leading politicians and public men in this country.

tem address I LEAGUE: A ss: 41 Grange A. Loan, '. Madsen, Hon an, Edinburgh, Hon

Greatly regretted is the loss from membership of the League of Mrs W. J. Young, who after a short illness, died on 14th July. She was the widow of Mr W. J. Young, who was a great tower of strength to the movement in Edinburgh, she his sympathetic companion in all ways and maintaining her interest after his death in 1926. They had attended the International Conference in Copenhagen in that year.

The new book Why the German Republic Fell is being placed on the railway bookstalls of Messrs Menzies & Co. One of the University Journals, that of the Liberal Club, is The Rapier. It has "honourable mention" in the Evening News and had two darticles on the land question, one by Mr A. W. Madsen, entitled the Liberation of Society To-day, and the other, by Mr J. Gilmour e Gray, entitled Monopoly.

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