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CONTROLLING THE USE OF LAND—THE GOVERNMENT'S PLANS

THE GOVERNMENT'S proposals with regard to compensation and betterment outlined in the White Paper on the Control of Land Use seem to involve the following features:—

All land will be subjected to a restriction preventing any change from its existing use except with the permission of the planning authority. Change of use includes not merely a different kind of use, e.g., for industry instead of housing, but also change in the degree of use, for example, the erection of a block of flats instead of a single house. The White Paper does not explain how the latter criterion is to be applied, and it is clear that difficult cases will arise where a single family house is replaced by a larger and better one, or where a block of flats is replaced by another block containing a larger number of smaller flats, or vice versa.

Where permission to change the use is applied for the planning authority may either give or refuse its consent. If it gives consent the owner will generally be subject to a betterment charge. If it refuses consent, the owner will generally be entitled to compensation. Both of these cases are subject to certain exceptions.

Betterment Charge

The betterment charge is to be 80 per cent. of the increase of value consequent on the consent, that is to say, 80 per cent. of the difference between the value of the land if permanently restricted to its existing use and the value with the benefit of the consent.

The charge is apparently to be assessed and collected at the time when the consent is given. There will thus never be any complete valuation showing the land value as at one date. Uniformity of valuation will not be achieved. In the isolated cases in which consent is asked and the two valuations have to be made, the process of valuation will inevitably tend to become of the nature of the arbitrations at present in use for compulsory purchase. As two valuations will have to be made of the same piece of land, the opportunity for dispute will be even greater, and the result even more anomalous.

Both the amount and the incidence of the charge will depend upon fortuitous circumstances. In a district which was laid out and developed many years ago and is now ripe for redevelopment, there will presumably be many applications for consent. In a district which has recently been built up there will be none. Nevertheless it is quite pos-

sible that in the former district the value of land is not increasing, while in the latter it may be increasing rapidly. The paradoxical result follows that in the one case the owners will continue to enjoy the increasing land values for many years without bearing any special charge, while in the other the owners may have to pay a charge for permission to change from an obsolete form of development to a modern one, although the land value may be stationary.

Based on a Fallacy

The argument for the betterment charge, according to the White Paper, is "that increases in land value arise, for the most part, on account of a change in the use of land." This is not correct. It is rather the reverse which is true. Changes in the use of land arise because of changes in its value, and changes in value can, and most usually do, take place without any change of use. The fact is notorious that in most cities there are many houses which have been built up to a century or more ago which command enormously higher rents than when they were first built. The structure in many cases is less valuable. It is the land which has gone up in value, although the use made of it has not changed.

The betterment proposal of the White Paper is, therefore, based upon a fallacy. It is also unjust as it treats different owners of land in different ways. Some will get large increases of land value without contributing; others much less fortunate will contribute.

The betterment charge is not a tax upon all increases of land value. It is a charge upon such part of any increase in land value as can only be realised by changing the use to which a particular piece of land is put. Any increase in value which the owner can secure by continuing to use the land as at present will not be subject to the betterment charge.

Compensation

Experience has shown that in a settled country increment taxes are not a source of much revenue, especially in their early years of operation. The proposed charge will be even less satisfactory as a means of raising revenue. This point is of some importance because the White Paper assumes that the betterment charge will provide sufficient revenue to meet the payments of compensation which the scheme involves. This in turn is based upon

the assumption, adopted from the Uthwatt report, that planning does not destroy values of land, but merely shifts them from one spot to another. There is no economic foundation for this belief.

Where consent to change the use of land is refused the White Paper contemplates that "fair compensation" should be paid to the owner, except in those cases where under the existing Town and Country Planning Acts no or only reduced compensation would be payable. The compensation is to be based upon the value of the land as at 31st March, 1939, and not upon its value at the date when the consent is refused.

This involves a large number of valuations relating to the epoch 31st March, 1939. As the making of such retrospective valuations will evidently become more and more difficult as time goes by, the White Paper proposes that in those cases where they are most likely to be needed they should be made immediately. For this purpose it would divide all the land in the country into three categories, viz., "green land," "white land" and "built-on land."

Fanciful Distinctions

The "green land" is rural land which at 31st March, 1939, possessed substantially no development value. The term "rural land" is not defined. In any case, the crux of the question is whether the land possessed at 31st March, 1939, a greater value for some use other than its then use. If the owner claims that it did, it will have to be valued although it was classified as "green land."

The term "white land" is defined to be all unbuilt-on land which is not green land. It is proposed that a valuation should be made as at 31st March, 1939, of the development value of all such land, i.e., of the difference between its value if restricted to its existing use and its value if not so restricted. The authors of the White Paper do not appear to realise that in many cases the land was not used at all, and its value if restricted to its existing use would be nil. The so-called development value would be the whole value.

It is not proposed that a valuation should be made of the built-on land, because it is said that there are comparatively few cases in which the owner would have had a right to compensation under the Town and Country Planning Act, 1932. Such land is, therefore, to be valued only where the owner

claims that he would have been entitled under that Act to compensation for refusal to develop. It is to be remembered, however, that the Act of 1932 did not impose the drastic restriction upon change of use which the White Paper contemplates.

A Chaos of Conceptions

The "fair compensation" to be paid is not defined in the White Paper. But it is made clear that this will not be the "development value," but some amount to be determined hereafter. Owners of "green land" who establish a claim for compensation are to be paid out at once. In other cases no compensation is to be paid for five years, and in the meantime another "expert committee" will be set up to study the problem of compensation. The idea is to avoid paying compensation for speculative values. But it is far from easy to say how much of the value of any plot of land is speculative and how much is not.

The new expert committee will have at its disposal no more means of

solving the problem than any one possesses at this moment. If the Government is unable to evolve a formula for settling it now, there is no reason to suppose that any body will find such a formula within the next five years. The problem in fact is not soluble. The value of land is always a prospective value. It depends upon what it is anticipated will be gained from it in the future. What may properly be called speculative values arise when an appreciable quantity of land is held out of use, and the available supply is shortened. But there is no way of measuring what the effect of this is in any particular case.

Prevent Land Withholding

The only means of solving the problem of speculative values is to prevent land from being held out of use for the sake of future gain. The White Paper does not even purport to deal with this problem. In fact, the only method of solving it is to level a general tax upon all land value. In that way

pressure will be put not only upon the owners of land which is unused, but also on those whose land is badly used, so as to ensure that it will be developed or redeveloped as required. When that has been done speculative value will be eliminated, and that aspect of the land problem will disappear.

It will be seen that the White Paper involves the making of a considerable number of valuations. These will be distributed in a haphazard fashion and will relate to different points of time. The White Paper therefore makes no contribution towards the establishment of a general systematic valuation of land. Yet this must be the foundation of any rational plan of land reform. It is only when valuation is made of all land upon uniform principles, and when that valuation is available for purposes either of taxation or of local rating that there can be any hope of getting a reasonable and useful valuation. The White Paper contains no effective contribution towards solving the land problem, and indeed hinders rather than helps future progress.

"THE ROAD TO SERFDOM"

The Editor, *Land & Liberty*.

SIR,—The appreciation of Professor Hayek's book which appeared in your June issue must have been very encouraging to those readers who have noted with dismay the unbroken succession of steps towards a collectivist or totalitarian order in our own country. Professor Hayek reveals many unnoticed but menacing analogies and exhibits with clarity and conviction a situation which our publicists seem determined to obscure, and which politicians of all parties tend to exploit rather than oppose.

Nevertheless, although no candid reader would condemn the book as "a defence of things as they are," the notices which have appeared in different newspapers show that such varied conclusions can be drawn from its argument that it may just fail to convince many thoughtful readers who dread totalitarianism but see no alternative. The *Economist*, for example, claims that the author is really a Planner in disguise; and since Professor Hayek repudiates "laissez faire" without indicating his interpretation of that dubious Gallicism, the claim cannot be entirely ignored. The *Manchester Guardian* considers the book to be a backward-looking plea for a nineteenth century golden age, calculated to infuriate the Planners but not to shift them. It must be admitted that the author fails to show us the basic defects in the alleged liberty of that age, defects which checked the extension of liberal ideas long before collectivism became a serious menace, and which appearing as the increasing economic helplessness of the masses—under "liberal" as well as other regimes—has made State dependence virtually inevitable. When liberals looked to the extension of compulsory State assistance euphemised as "social reform," as the cure for this

helplessness the development of a totalitarian order became a logical sequence. The complete indifference to individualist feeling evident in the *Manchester Guardian* review reduces its value, but Professor Hayek's omission to discuss adequately this problem of economic helplessness, which has such bearing on modern forms of slavery, gives some point to the criticism. The *Observer* reviewer, though more liberal in its attitude to the book, evidently feels the same omission when, after admitting the force of the negative argument, he confesses his dismay that no adequate explanation can apparently be given to show why "free capitalism" leads inevitably to private monopoly.

The Road to Serfdom is not claimed by its author to be much more than a negative contribution to the great subject of social freedom, but no negative argument can be really effective unless some radical alternative is suggested even if it is not fully developed. Many who accept Professor Hayek's main contentions must particularly regret his failure to show such an alternative, because it might so easily have been shown to proceed from the general trend of his negative arguments—although it would have been necessary first to decide clearly the meaning of those basic terms indispensable to any serious economic discussion. His omission to define these terms is the more remarkable because he admits the importance of so doing, and without explanation some passages of *The Road to Serfdom* grant damaging concessions, for example: "In a system of free enterprise, chances are not equal, since such a system is based on private property."

By general consent it is in the Rule of Law, recognising, to quote Professor Hayek, "the individual, inviolable rights of man," and consequently limit-

ing the powers of the State, that any free society differs from the totalitarian or collectivist order. He does not define these rights, but it is evident that one of them is the right of property, "the system of private property being the most important guarantee of freedom." Here again no definition is given, no clear indication of the limits of property and privilege or of the components of those "means of production" public ownership of which constitutes so much of socialist theory and popular appeal, and private ownership of which under our "free" system leads so easily to private monopoly.

Consistent belief in individual liberty must imply that every producer has full right to what he produces. This narrows the question of private property to that of ownership of the means of production. As all production requires land, labour and capital, we must decide to whom these rightly belong. Professor Hayek's references to capital (with his use of the word capitalism) leave us uncertain how he understands the term—in one passage he appears to include land with capital, in another to assume that capital produces its own return—but, assuming capital to have the clear meaning of wealth used in the production of further wealth, the whole tenor of his book is to the effect that the individual has a just right to his own capital as to his own labour. He fails, however, to show that labour cannot be exerted nor capital be put to use without access to land, and, land having become in all modern societies increasingly the monopoly of private individuals, the economic helplessness which affects the masses is primarily due to this fundamental monopoly: an effective though unrecognized form of serfdom in full operation within societies calling themselves free. Equal freedom to use land—and not bureaucratic ownership of

land—being the basis of freedom, and land varying greatly in value according to the presence and activity of the community, it follows from both the principle of freedom and that of private property that every occupier of land must pay to the community the value (or "site value") of his holding. In its negative aspect also the collection of land value for public purposes would implement the true principles of property, for it would relieve the citizens from those ever-growing burdens of taxation which at present penalise enterprise, industry and thrift, which discourage the spirit of independence and encourage State-dependence, and which violate at every turn the true principles of private property.

Is it too much to hope that Professor Hayek will give adequate consideration in any further study of social freedom, or perhaps in later editions of his valuable book, to this aspect of the subject?

Yours, etc.,

FRANK DUPUIS.

In 1856 Lord Macaulay wrote in his "Journal": "Southey says that no man of sense ever troubles himself about such pseudo-scientific questions as what rent is, or what wages are. Surely he could not be such a dunce as not to know that a part of the produce of a landed estate goes to the proprietor, and a part to the cultivator; and he must, unless he had a strange sort of skull, have supposed that there was some law or other which regulated the distribution of the produce between these parties. And, if there be such a law, how can it be unworthy of a man of sense to try to find out what it is? Can any inquiry be more important to the welfare of society?"

"Philosopher," in a special article in *The People*, 25th June, gave a picturesque description of the Ricardian Law of Rent. Saying "My friends, meet Mr. Ricardo," he gave a number of illustrations of the principle introducing Mr. Goodland, Mr. Fairland and Mr. Worstland who, as occupiers, were beholden to the landowner-rent-collector the Duke of Westchapel. Summing up the argument, he said: "Rent is payment for differences in powers of production of soil or by situation. Who originated these differences? By whose endeavour were they begun? Surely not by any individual like the Duke of Westchapel . . . the distribution of rich and worse soil was by God or Nature, whichever way you care to have it. Advantages in building sites in towns and cities developed as these towns and cities were developed by the collective enterprise of thousands of their inhabitants. Yet . . . landlords claim these rental differences as their proper due."

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NOTES AND NEWS

The limit of the fiduciary note issue, which stood at £300 millions on the outbreak of the war and was raised to £580 millions on 5th September, 1939, has now been increased to £1,200 millions. Thus, while the Treasury has on the one hand combated inflation by rationing, price control, taxation and other devices, it has on the other taken the step which must inevitably bring about inflation. Is it conceivable that the price level can be brought back to what it was pre-war? If not, what will be the future level of land values in this country?

In the House of Commons on 13th July Mr. Henderson Stewart asked the Minister of Town and Country Planning if he can give figures showing the total number of owners of land in Great Britain and the numbers owning less than five acres, ten acres, 100 acres, 1,000 acres, etc., respectively.

Mr. W. S. Morrison: No, Sir. These figures are not available.

The Minister did not add that the reason is that the landlords have so far been successful in defeating every attempt to secure a valuation of the land of this country. The Government is thus without the information which is needed for any rational treatment of the land problem.

A committee under the chairmanship of Mr. A. S. Comyns Carr, K.C., set up by the Liberal Party to deal with the Town and Country Bill, communicated to the Press a few days before the debate took place a statement of objections and criticisms in which it was declared that "The whole of those proposals, unless accompanied by provisions for site value rating on the lines of the Liberal report, will break down in practice."

Flight Lieut. John Taylor Metcalf, of Sully, Glamorgan, thought a lot of his country. As a night fighter he died for it. Road home for John Metcalf was along the Cardiff-Penarth road. There is a toll gate on the road, and there the hearse and its flag-covered coffin and mourners in a following coach were held up. And for payment of one shilling to the Penarth Road and Toll Gate Company, which acts for the Lord Bute and Lord Plymouth Estates, John Metcalf was allowed to go on his journey.—*Daily Herald*, 25th May.

The villagers of Preston Capes and Everden, in the Daventry Rural District, don't think much of their villages. "People are leaving, farmers can't keep their labourers, they are having to reduce their stocks because," Mr. Hart, who lives there, told a Ministry of Health inquiry yesterday, "the water supply doesn't run to three pints a day for each person. On Tuesday I had half a pint to wash in and drink."

A sanitary inspector who had taken samples from 21 wells found all but

one bad. A difficulty in getting a decent supply, said other witnesses, was the cost of land. One owner of land containing water asked £400 an acre.—*Daily Herald*, 25th May.

A Cardiff correspondent writes: "American soldiers were given an insight into our land system recently, according to a friend in the Welsh Board of Health. Seeking an opportunity to practice boring for water, an Engineer Unit at Porthcawl offered to send 500 men anywhere in Wales where water was wanted. It is true they could not wait very long but their offer had to be turned down owing to the difficulty of reconciling the various interests, owners, farmers, etc. The local authorities would have been delighted to have a water supply in many places."

At a meeting of Smethwick County Borough Council on 26th July Councillor Spragg moved a resolution (seconded by Councillor Perry) regretting that the Government proposed to adopt March, 1939, values as the minimum instead of the maximum, and that the machinery of valuation and of compensation and betterment will be complicated, and calling upon the Government "to take the present unique opportunity to introduce a scheme for the public ownership of all land based upon the taxation of land values." After discussion, this was defeated by 14 votes to 9.

D. C., Brighton, writes: "The report of the Trades Union Congress plan for the public control of industry would be comical if it were not so dangerous—dangerous because such plans are likely to be supported by millions without any economic knowledge. 'The report,' says the *Daily Telegraph*, 21st August, 'eschews confiscation and advocates compensation based on the actual earnings over a period of years modified in the light of existing circumstances and the probability of continuance of those earnings.' Thus it appears that the T.U.C. would agree to buy out the established monopolies at a price enhanced through tariffs and other State-made privileges, or without considering for a moment how their monopoly profits arise. All this in the sacred name of 'public ownership.' And when the monopolies are publicly owned, the first charge on them will be the service of the bonds given to the shareholders, who will sit back continuing to draw their 'profits' at their ease, for the State would have to see that they got their money with unfailing regularity. In consequence, the cost of the products cannot be reduced to the public: and who knows whether the businesses will be more economically conducted than they were under private monopoly ownership? It is lamentable to see the T.U.C. travelling thus far away from the radical demand for the abolition of monopoly by taking from it the props that support its unjust privilege and power."

BLOEMFONTEIN ADOPTS SITE VALUE RATING

IN OUR April issue we reported the decision of the Bloemfontein Town Council to impose the local rates on the value of land, exempting buildings and improvements. Later information now received explains that this change in rating applies to all rates other than the sanitary rate, in regard to which, in terms of the Local Government Ordinance, local authorities in the Orange Free State have at present no option except to charge the rate on land and buildings taken together. But the Council's resolution urged the amendment of that Ordinance so as to permit local authorities to apply the site value rating system also to the sanitary rate.

Local assessments in the Orange Free State, and the same is true throughout South Africa, show for every property in two separate columns (a) the composite value, being the capital value of land with the buildings if any upon it, and (b) the capital site-value apart from any buildings. The valuations have been so made, with triennial revision, for many years. Accordingly, the transference of rates from the composite value to the value of land alone (when local authorities decided upon the change) is easily effected, without having first to make a separate valuation of the land. Using their optional powers, the majority of Transvaal towns and villages now levy rates on land values to the partial or total exemption of buildings—Johannesburg, for example, rates land values only. In Durban, Natal, the reform has been carried to a half-way stage, the rate on buildings being half that on land values; in East London, Cape Province, the rate on buildings is about one-twelfth of that on land values. In the Orange Free State the optional power to rate land values has been applied in Kroonstad, Bethaville, Clarens, Voljoenskroon, Vrede and Petrus. Now Bloemfontein has given a further lead which should have a wide and favourable reaction throughout the whole Dominion.

"THE FRIEND" ON THE DECISION

The Bloemfontein resolution was adopted unanimously on 26th November. It was acclaimed in a remarkable leading article in *The Friend* of 29th November, one of South Africa's most influential daily papers. Here was invaluable support for the principle. Noteworthy, also, is the reference to the view expressed at the National Conference of Estate Agents held in Durban. We quote:—

"The Town Council has taken a bold and, in our view, a progressive step forward by the decision at last Friday's meeting on the principle of going over to site rating from the beginning of the financial year 1945-46.

"In deciding on this radical departure in municipal rating in the midst of the war and in adopting a fixed and reasonably early date for the change-over, instead of postponing the matter

until the end of the war, the Council has shown a welcome spirit of confidence in the future of Bloemfontein and a proper initiative in preparing for post-war eventualities.

"Like the Chairman of the Finance Committee and presumably, too, the rest of the Town Council, who gave him their unanimous support, we visualise the site-rating policy as a potential factor of great value in stimulating the particular line of civic development which Bloemfontein to-day more than ever must strive to follow.

"The theoretical advantages and economic consequences of site rating, as compared with the present method of composite taxation of sites and improvements, are tolerably well known and were indicated in the course of the Council debate.

"Rating of improvements as well as of sites means, in effect, a tax on individual enterprise and capital outlay on the betterment of properties. It means a differential benefit conferred on those who, whether by good luck or shrewd speculative instinct, have succeeded in acquiring sites in the principal business areas of the town where property values have risen and are continuing to rise automatically with every increase in the business activity and prosperity of the town.

"The present composite rate results in a low rate on site values. That in its turn serves to discourage the spending of money on substantial buildings which would add to the amenities and architectural distinction of the town. In many cases a low site rate plus a rate on improvements may even act as a positive encouragement to ground-owners to hold up building on desirable sites in the hope of reaping the advantage of a general rise in values due to community progress—an unearned increment in the truest sense.

"Locally, the natural expansion of the business centre to areas adjoining Maitland Street will give added force to the view that increasingly valuable commercial sites should be suitably developed and improved; and we imagine that site rating would play an important role in that process. In the residential and suburban areas, the removal of the rate burden on buildings, even if the site rates are considerably greater than at present, should, in the words of Councillor Deane, be a big inducement to citizens to build their own homes. Councillor Deane had a powerful argument in favour of site rating, from the standpoint of the salaried man and the lower-paid worker, when he pointed out that 'site rating would mean a reduction in the rates payable by the average owner of suburban residential property to the extent of approximately 22½ per cent.' Bloemfontein's old reproach that its homes are among the highest rated in South Africa, would lose its sting. Since the municipality would have to receive at least the same rate revenue

after the change-over, the bulk of taxation would be transferred to business and other property in the central area.

"It is true, as was suggested at the Council meeting, that the higher rate charges might be passed on by business firms to other sections of the community; but competition would put a brake on that, and in any case, the burden would be spread over so large a number, including so many non-rate-payers, that it would be hardly noticeable. Opposition to the change will no doubt be forthcoming; and the critics will be on sure ground if they urge that the Council should place all its facts and figures before the public if it wishes to convince the sceptics that the new system is in Bloemfontein's interests at its present stage of development."

"On the general principle, however, we feel that the Council's decision was in every way right. Our opinion is strengthened by the fact that at the recent national conference of estate agents, held in Durban—a conference attended by men with an intimate knowledge of property values and the public needs both as regards sites and buildings—the principle of site rating was definitely endorsed as the most advantageous system from all points of view."

DEBATE IN THE COUNCIL

(From Report in "*The Friend*,"
27th November.)

A unanimous decision to switch over from the present composite rating system to site rating was taken by the Town Council at its meeting yesterday, the change-over to take effect from 1st April, 1945.

The decision arose from a recommendation by the Finance Committee "that the Council adopt in principle the system of site rating, but that the change-over be delayed until one year after the cessation of hostilities, and that representations be made meanwhile for the amendment of the Local Government Ordinance to enable the adoption of a scheme allowing for the gradual change-over to site rating spread over a period of three years."

The Chairman of the Finance Committee (Lieut.-Colonel L. W. Deane) said that this was a serious and very important matter, deserving the closest consideration of the Council. Many members—he hoped the majority of them—felt that the time had arrived for a change-over from the present composite system to one of site rating.

There seemed to be a very considerable volume of opinion in the town that site rating meant a change of valuations of sites. That was not the case. The proposed rate or tax would be levied on the value of the land alone, instead of on the composite value of both land and buildings as at present, but the rating would be based on the existing values as fixed by the Valuation Court.

(Bloemfontein—Contd.)

Leading authorities in the country, and in fact all over the world, had gone into this matter exhaustively and had come to the conclusion that the value of land was created by the community and should, therefore, be taxed for the benefit of the community, while buildings and other improvements on the land were created by the individual and should not be taxed to benefit the community.

In going over to site rating the Town Council would not increase its revenue but merely alter the incidence of such revenue. The Council was bound by the Local Government Ordinance, which in effect laid down that if the ratepayers decided to go over to a site rating system the Town Council must derive the same revenue under that system as it had obtained under the previous composite system. The Council was thus tied down to a specific amount of revenue.

Under the present system the Town Council levied a town rate of 2½d. in the £, of which 1½d. was the statutory amount allowed to all municipalities without sanction of the ratepayers, and a 1d. special rate sanctioned by the ratepayers in respect of loans for particular improvements in the town.

Then there was a sanitary rate of 1½d. in the £, levied on both land and buildings. In terms of the Local Government Ordinance this rate must be levied on both land and buildings.

In recommending that the Council should go over to a site rating system the Finance Committee confined itself to the town rate as distinct from the sanitary rate, and it proposed that the change-over should be introduced gradually in three consecutive yearly steps—a levy of 4½d. on land values and 1½d. on improvements for the first year; 7½d. on land and ½d. on improvements for the second year, and 9½d. on land and nothing on buildings for the third year.

Counsel's opinion had been taken on the matter, and counsel's interpretation of the Local Government Ordinance was that the proposed annual steps could not be taken without the consent of the ratepayers in respect of each step.

To his mind, said Colonel Deane, site rating would be a big inducement to citizens to build their own residences. An obstacle in the past had always been the opinion expressed by many that the town rates on dwellings were prohibitive. Site rating would mean a reduction in the rates payable by the average owner of suburban residential property to the extent of approximately 22½ per cent.

Councillor C. Sutton said that the Council should be grateful to Colonel Deane for his clear exposition. It was apparent that the ratepayers were not satisfied with the existing position, and it was up to the Council to change over to site rating.

The Mayor (Councillor A. C. White) recalled that about five years ago he had submitted a similar proposal to the

Council, so that no one could say he was opposed to site rating. In effect site rating meant the shifting of the burden of taxation from the suburban residents to the shoulders of the commercial community and the industrialists in the centre area of the town. It was contended that the business men and the industrialists would in all probability pass the burden back to the shoulders of the suburban community by increased charges for goods. He expressed the fear that the incidence of site rating would induce owners of property in the business centre to seek alleviation in the erection of bigger buildings, which might result in "overbuilding" and a consequent surplus of shops and offices.

In reply to Councillor White, Colonel Deane said that competition from suburban stores would in a large measure nullify the possibility of the tax burden being passed on to the general public. In comparison with the turnover of the large merchants the increased amount they would have to pay in rates would be negligible. Prudent business men would work out the position very carefully, and would not overbuild, as feared by Councillor White.

In reply to Councillor R. C. Streeten, who feared that the mere adoption of the principle of site rating would lead to the shelving of the proposal and felt that there was no necessity to leave the matter in abeyance until after the war, Colonel Deane said that he himself was far more in favour of a definite date being fixed and suggested 1st April, 1945. He felt that a reasonable time should be given those concerned to adjust themselves to the changed incidence of taxation.

The following resolution was adopted unanimously:—

"That the Town Council adopt in principle the system of site rating, to take effect from 1st April, 1945, and that representations be made meanwhile for the amendment of the Local Government Ordinance to enable the adoption of a scheme allowing for the gradual change-over to site rating, spread over three years, and for an amendment permitting local authorities to apply site rating either in full or in part to the sanitary rate."

ADVOCATE STREETEN

We are indebted to Mr. F. A. W. Lucas, K.C., of Johannesburg, for the newspapers reporting the Bloemfontein victory. But Mr. Lucas had to add the sad note that Councillor R. C. Streeten, who did so much to achieve the victory, died not long after. We associate ourselves with the tribute paid in *The Free People*, Johannesburg, April issue: "By the passing of Mr. R. C. Streeten, our movement has lost a devoted and active helper who will stand as a bright example to us all. It was the justice of the cause for which this paper stands that called forth his vigorous support. Bloemfontein, of which he was at one time Mayor, and South Africa as a whole have lost a faithful son in his death."

MR. E. J. CRAIGIE'S CAMPAIGN

The People's Advocate (Adelaide), 22nd May, reports the results in the Flinders District in the recent South Australian State general election. The alternative vote is the method of election, and compulsory voting was used for the first time in the history of the State. The resentment felt by many electors at being compelled to mark a preference for a candidate they had no desire to see elected was shown in the large number of informal votes.

First preference votes were: Craigie (Independent), 1,307; Mrs. J. Octoman (unendorsed Liberal and Country League), 410; J. V. O'Leary (Labour), 1,382; R. W. Pearson (the sitting Liberal and Country League member), 2,183; informal, 183. Mrs. Octoman's second preference votes were transferred, making the count: Craigie 1,323, O'Leary 1,416 and Pearson 2,419; and when Craigie's second preference votes were transferred the final totals were Pearson (elected) 3,001 and O'Leary 2,072.

The result of the election, the *People's Advocate* says, was surprising to many. The Labour candidate appears to have addressed only one meeting, where three Labour men spoke to 25 electors. The first preference vote of 1,382 was a testimony of party members to their candidate. Many farmers supported Labour believing it was the Labour Party that gave them better prices and subsidies for primary products. The Liberal candidate rested his case on the work of the Playford Government and the many promises as to what would be done if that Government was returned to power. Despite the fact that the Liberal Government shows a deficit of about £300,000 on this year's accounts, it did not hesitate to promise works and concessions amounting to about £8,000,000, without any reference as to how they would be financed.

Mr. Craigie, the Land Values and Free Trade and P.R. candidate, had so many and such well-attended meetings and there was such public interest in his campaign that the vote obtained was disappointing. "Although the seat was not won for our principles," the *People's Advocate* says, "good educational work was done, and the worth of that work will be assessed at its true value when the realities of the post-war problems have to be faced by the parliamentary representatives. The promises made during the recent election campaign will then stand out in their true light and be revealed as a delusion and a snare."

Mr. Craigie is President of the International Union for Land Value Taxation and Free Trade, 4 Great Smith Street, London, S.W.1. He sat for the Flinders District in the South Australia Parliament from 1930 to 1941.

2s. 6d. LAND AND FREEDOM. A new, comprehensive and up-to-date treatise on Land Value Taxation. By Frederick Verinder.

2s. 6d. LAND VALUE RATING. Theory and Practice. A handbook for all interested in municipal finance and the rating question. By F. C. R. Douglas, M.A., L.C.C., M.P.

PROGRESS IN NEW ZEALAND

FIVE VICTORIES

IN CONNECTION with the recent elections for the local authorities special polls were taken in two Counties, Makara and Hutt, and in three Boroughs, Levin, Matamata and Opunake, for the adoption of unimproved value as the basis of rating. In each case the poll was carried, so that the Counties of Makara and Hutt and the Boroughs of Levin, Matamata and Opunake go over to the land value rating system with complete exemption of buildings and improvements. These victories are reported in the *Wellington Evening Post*, 29th May. The general position in New Zealand now is that out of 127 Boroughs, 84 levy rates wholly or partly on land values and out of 129 Counties, 61 do so.

In the course of a letter, 10th June, reporting the arrival of a large consignment of books sent by the Henry George Foundation in London and referring to these recent polls, Mr. R. G. Varlow, secretary-treasurer of the New Zealand League for the Taxation of Land Values, wrote: "Mr. T. E. MacMillan (editor of the *Commonweal*) was the force behind the Matamata poll, which was carried by a majority of 99 votes. At the poll taken in 1941 the proposal was lost by 18 votes. Hutt and Makara Counties border Wellington, in fact, many workers reside there and come to work each day in Wellington—imagine the enormous saving to people who have bought and built a house being relieved of the tax on their homes. The reform was carried in Hutt County despite the fact that in that county, with its 4,820 ratepayers, there are 226 enjoying three votes each by virtue of a property franchise, large landowners of the sort who own land 'ripening' for closer settlement or to be parcelled out in small lots for potential farmers. While there is no plural voting in Boroughs, it is possible for a landowner in a county to exercise 36 votes—three in a riding, 12 ridings in a county, equals 36 votes; but there are not many that can do that now in New Zealand since the rating of unimproved land values came into our law. The recent successes close to Wellington (Hutt, Makara and Matamata) have been won since the League got busy in January last and have justified the League's existence. We are now out to get ready for a bunch of polls all up and down the country when the next Local Body Elections come along in three years time."

Mr. Varlow has sent a number of exhibits relating to the polls, the campaign leaflets: "Ten Good Reasons why you should Vote for Rating on Unimproved Values"; "Rating on Unimproved Values: How to get in your Local Body Area"; specimen of the voting paper used for the Matamata poll, with numerous actual examples of householders who would benefit by the change as compared with a typical vacant section paying less

than £34 at present, whereas under the land values system the payment would be £125 a year; also the instructive printed matter issued by the Matamata Unimproved Values Rating Association, of which Mr. W. M. Loveridge is chairman and Mr. T. E. McMillan is secretary. Copies of letters were enclosed from clerks of the Awatere and the Cheviot County Councils (where land value rating is in operation) testifying to the equity of the system and the approval of it by the general body of ratepayers.

LEAGUE'S MEETING

The annual meeting of the New Zealand League for the Taxation of Land Values (Inc.), held in Wellington, was reported in *Dominion* of 24th February. Officers elected for the ensuing year are: President, Dr. Roland O'Regan; Vice-President, Mr. C. R. Lankshear; Secretary-Treasurer, Mr. R. G. Varlow; Assistant Secretary, Mr. R. A. Gosse; Committee, Messrs. A. Parlange, H. E. Greig, T. G. Fouhy, R. D. Smith and J. Bruton. The League is carefully watching an agitation on the part of landed interests to revert to the old system of levying rates on the annual value of the use to which land is put, a motion to that effect being on the agenda of the next Municipal Conference. Unanimously the League passed resolution: "That a letter be sent to the mayor of Wellington, pointing out that on every occasion when the ratepayers of Wellington have had the opportunity of voting on the question of rating, they had emphatically supported rating on the unimproved value. Accordingly, the delegates from the Wellington City Council to the Municipal Conference should be instructed to oppose the remit favouring the universal application of rating on the annual value."

MUNICIPAL PROFITS

The objections to using municipal profits to keep down local rates were stated by the League in an open letter published in *Invercargill*, 16th February. The question arose at an interview there with the Hon. Mr. Mason, when a member of the deputation urged municipal control of hotels for the reason that the profits could be utilized in the reduction of rates. The League wrote:—

"When a Bill to amend the Municipal Corporations Act was in Committee of the House of Representatives in 1902, a certain Mr. Willis, who represented Wanganui, proposed a new clause, evidently drafted for him, to authorize municipalities to transfer the profits of gasworks to the general account, the obvious intention being to permit a reduction of rates. It is a striking commentary on the capacity of members of Parliament that the clause was added without discussion, and we need not be surprised, therefore, that amendments have been made since authorizing the transfer of the profits

of any trading business in which a municipality may be engaged—gas, electric lighting, tramways, milk supply; and on one occasion in this city the accident fund was raided. See now the Municipal Corporations Act, 1933, Section 129.

"Needless to say, the land speculator dislikes rates, and he is generally well represented on municipal councils. Accordingly it has come to pass that municipal councils have repeatedly availed themselves of the opportunity of giving the ratepayers, who are a minority of the electors, what amounts to a dividend without the obligation to pay calls.

"Nor has the Labour Party hesitated to soil its fingers by this pernicious practice. On two occasions at least—in Dunedin and later in Christchurch—when a Labour Council was in power the provision has been availed of; indeed we have heard it defended as an instalment of socialism! Nor can it be a matter of surprise that candidates for municipal honours have declared that rates might be abolished altogether and the municipal expenses defrayed entirely out of trading profits!

"We are not opposed to municipal trading, as such, but we maintain that all the profits of municipal trading should be applied in reduced prices. We regard it as a grave public scandal that ratepayers, who necessarily include the richest men in the community, should receive a reduction of rates at the expense of 'roomers' and rent-payers. We maintain that taxation should fall, not on persons, but on property, and we hold very strongly that citizens who depend solely on their labour for their daily bread should pay neither rates nor taxation. Accordingly we resent very strongly the suggestion that municipalities should set up hotels and apply the profits thereof in further bolstering up land monopoly, which is the scourge of human society."

WORD FROM DENMARK

Hans ——— writes in a letter, 22nd May, from Pasadena, California, to Mrs. Anna George de Mille that his brother, after having been under arrest for six weeks as a hostage, has been released. No reason for the arrest was given, and while it was a doubtful "honour," the family was somewhat worried for a while. The news had come from his mother, who said the family was well; she added: "Father and I are as busy as ever working for the good cause. I am just rewriting the older translation of *Thou Shalt Not Steal*, which is to come after the ninth edition of *The Condition of Labour*, now ready for the press. Work for the new day must go on in spite of the turmoil. One good thing is that nothing can explode right thinking. In the beginning was the Word. Everything that has ever been accomplished has had thought behind it. So we have just to go on, and at any rate that part of life which is lived in the spirit is never lost." Greetings are sent to friends in the United States and Great Britain.

PARLIAMENTARY DEBATES

TOWN AND COUNTRY PLANNING BILL

12th July, 1944

Mr. DOUGLAS (Battersea, North): The problem of the blitzed areas is certainly one of extreme urgency and high priority, but that must have been obvious to the Government for more than three years past. What is required first is a more simple, expeditious and comprehensive machinery of planning, and that is not provided at all in the Bill, which deals for the most part with the acquisition of blitzed areas and of blighted areas, and will make the procedure with regard to all these matters even more diverse and complicated than it is at the present moment.

The 1939 ceiling, which has now, under the Bill, become a standard price, will not solve the difficulties of the local authorities. Prices in 1939 were in very many cases at an extremely high level and were speculative prices. That applied not merely to undeveloped areas, but to a great many others which were approaching the stage at which they required to be redeveloped because the buildings were becoming obsolescent. I am not at all certain that the limitation of price to the 1939 value will be advantageous to local authorities generally. In some cases it will probably be extremely detrimental. If, for example, a plan is finally adopted for London which results in a diminution of population to the extent of 500,000 or 600,000 persons, as is contemplated in the draft plan prepared by Professor Abercrombie and Mr. Forshaw, the result of that, other things being equal, will be a considerable reduction in land values in London, and the planning authority, so far as it requires to purchase land, will be obliged to purchase it at values fixed by reference to the population of 1939.

The problem of compensation is the one which goes to the root of this whole matter of planning. It is the obstacle which has prevented planning from being operated successfully ever since the first Town Planning Act was introduced in 1909 or 1910. It is a difficulty which is not met by this Bill at all.

Let me give the House an illustration which will be familiar to every hon. Member. One of the best and most imaginative planning schemes which has ever been carried out in this country was the Kingsway-Aldwych improvement, carried out by the London County Council between the years 1895 and 1905. It took ten years in order to get that scheme completed, and even then not fully completed, because the land was not all let by that time. Some was not actually let until after the last war was over, and the L.C.C. in respect of that land had the advantage of being able to let it at a post-war price, although the price they had paid originally was a pre-war price. In spite of that advantage, at the present day that scheme is costing the ratepayers of London £60,000 a year, and the accumulated deficit which has been charged upon the rates is £2,800,000.

As far as we can estimate it at the present time, the deficit to be charged upon the rates will rise to a maximum of £3,500,000. After that, we hope that in course of time the process will begin to be reversed, but that will only be after a period of some 60 years or so. If that is the basis upon which the local authorities of this country are expected to carry out large-scale, comprehensive, imaginative planning schemes, I say to the Minister that the burden which will be imposed upon them will be an intolerable one.

The Financial Memorandum to the Bill estimates that the cost of dealing with blitzed areas will be of the order of £575,000,000. That, I presume, is intended to represent the initial cost. If it results in deficiencies year by year of the order I have indicated just now the ultimate cost involved may well be double that figure. The difficulty which the Minister and the Government have to face, sooner or later, if planning is to be put upon a sound financial basis, is to overcome the difficulty with regard to the price of land or the cost of compensation, whichever form it may take. That difficulty will not be overcome by means of devices such as the 1939 ceiling. It will only be overcome when we realise the necessity of having for every piece of land in this country a valuation which is fixed, not only as a basis upon which compensation or purchase price is decided, but also as a basis upon which the owner of the land will have to pay tax or rates.

Universal experience, all over the world, and particularly in the British Dominions, which have made many experiments with regard to this problem, has shown that that is the only way in which a satisfactory solution can ever be attained. Therefore I say to the Minister that it does not matter how much the Bill is amended. I welcome his willingness to consider representations made to him by the local authorities and by other people who are concerned in a practical way with this question, but at the same time it is impossible for him so to amend this Bill as to make it a really sound, workable proposition which will not throw upon the ratepayers or the taxpayers a burden entirely disproportionate to the results which would be achieved.

Mr. STOKES (Ipswich): I think I am right in saying that a great number, if not all on this side of the House, consider that the effect of this Bill will be—if I can put it that way—to re-entrench the landlords in a still stronger position than they were before in what the Prime Minister described as "the mother of all monopolies."

Take my constituency and the borough of Ipswich. What has been happening there? I will give two glaring examples of land speculation in 1939. What happens when war breaks out? People rush to buy land, because it is the safest place to put their money. Here is the case of a small farm on the outskirts of Ipswich, the rental value of which was £26 8s. 1d. in 1939. This farm was purchased for £3,600. The Minister would not dare to get up and say that here was an enthusiastic farmer who was out to invest £3,600 in a farm which, apparently, gave such a small return. Next door there was another farm, the net rental value of which was £126, for which £10,000 was paid. When Ipswich wants to develop it will have to pay through the nose for the land which it requires. All along the line this Bill fails miserably because it fails to deal with the question of land values.

Some are in favour of confiscation. I think it is unjust to confiscate, although do not let us forget that the land was confiscated from the people in the first place.

The second alternative is nationalisation. I know a great many people on this side of the House think that they agree with nationalisation. I think it would be most unfair to the community and to posterity; to the community because the value of the land of this country, free of all developments, is £10,000,000,000; and if we are to borrow that sum on our own credit you will have to pay £500,000,000

a year interest. I do not see why people should be asked to do that.

My third alternative is the subject-matter of the Amendment on the Paper in my name. I want to put a tax on the value of all land whether it is used or not, and so put a penalty on idleness. Value attaches to the land by the work of the community and of no one else—the work of all the community. Why should the community be made to buy back the value which it has created itself? We make roads out of London (and millions of pounds of land values arise, and go straight into the pockets of the landlords. If the community wants to spread outwards, you have to pay a rack rent to the landlords before you can get on with the job. The community are constantly placed in the position of creating obstacles for themselves, by their improvements, and have to buy at enhanced values before they can take the next step. I appeal to the Government to take the Bill back and to bring in a decent Bill, with a thorough-going scheme for the taxation of land values in it as well, and then we shall be satisfied.

One Penny Each. THE ONLY WAY OUT OF UNEMPLOYMENT, by H. G. Chancellor; WHAT IS LAND VALUE TAXATION? by W. R. Lester, M.A.; GITES HELD TO RANSOM, by M.; THE FUTURE IS TO THE GANGSTER—UNLESS; NOTES FOR SPEAKERS, a pocket folder; and the following Lectures and Addresses by Henry George: JUSTICE THE OBJECT, TAXATION THE MEANS; LAND AND TAXATION; THE LAND FOR THE PEOPLE; THE REAL MEANING OF FREE TRADE; THE STUDY OF POLITICAL ECONOMY; WHY THE LANDOWNER CANNOT SHIFT THE TAX ON LAND VALUES.

Twopence Each. LAND VALUATION AND LAND VALUE TAXATION IN DENMARK, by K. J. Kristensen, Chief of the Danish Land Valuation Department; THE CRIME OF POVERTY, by Henry George; UNEMPLOYMENT AND THE LAND, by W. R. Lester, M.A.

2d. HOW THE ENGLISH PEOPLE BECAME LANDLESS. And How to Regain the Land.

3d. THE LONDON COUNTY COUNCIL AND SITE VALUE RATING. Debates on the Bill and discussion in the Press.

3d. THE TRUE NATIONAL DIVIDEND. Pros and Cons of Social Credit. By W. R. Lester, M.A.

6d. BACK TO THE LAND. The Essay by Dr. Thomas Nulty, Bishop of Meath. New Edition.

6d. LAND VALUE TAXATION IN PRACTICE. Review of what has been done in a number of countries. By A. W. Madsen, B.Sc.

6d. LIGHT ON THE LAND QUESTION. A frank inquiry into the Land Value Policy.

6d. RATING AND TAXATION IN THE HOUSING SCENE. By F. C. R. Douglas, L.C.C., M.P. No. 8 of the Design for Britain pamphlets. Published by J. M. Dent & Sons, Limited.

6d. THE REAL CAUSE OF AGRICULTURAL DISTRESS. By Arthur R. McDougal.

6d. SCOTTISH LAND AND AGRICULTURE. Both Land Nationalisation and Land Value Taxation are well argued. Which should it be?

1s. WHY THE GERMAN REPUBLIC FELL. And other essays on Post-War Reconstruction. Edited by A. W. Madsen, B.Sc.

1s. WHAT'S WRONG WITH TAXATION? By Judge Jackson H. Balston.

1s. MR. NEIGHBOUR'S LANDMARK. Short studies in Bible land laws. By Fredk. Verinde. New (fourth) Edition.

1s. A DANISH VIEW OF BRITISH FARMING. By Jakob E. Lange.

LIBERAL PARTY PLEDGES

IN A recent correspondence the Liberal Liberty League was impelled to give particulars as to the official attitude of the Liberal Party to Land Value Taxation. Following is the record of the most important of the declarations made:—

1889 and Onwards.—At the Annual Conference of the N.L.F. in MANCHESTER in 1889 it was resolved that "in any reform of the land laws a just and equitable taxation of land values and ground rents is an essential condition"; the duties on necessary foods should be abolished, this being effected by "the juster methods of taxation demanded by the Federation." In 1890 this resolution was repeated at SHEFFIELD. In 1891 and with more emphasis it was made part of the famous NEWCASTLE PROGRAMME which was confirmed in 1893 at LIVERPOOL, in 1894 at PORTSMOUTH, and was restated year after year, the Newcastle Programme providing the ammunition for thousands of Liberal candidates and claiming popular support at tens of thousands of Liberal meetings for more than a generation.

1902-1910.—During the four years preceding the Liberal victory of 1906 a number of Bills were introduced—by Liberals—to provide for the Rating of Land Values, but under a Tory Government they met a natural fate. After the victory, the Liberal Government vainly, against House of Lords obstruction, tried to legislate (the Scottish Bill was the touchstone) for the Rating of Land Values, and the outcome of the struggle was the approach by means of a Finance Bill (1909) with which it was thought the House of Lords dared not interfere. But the Lords again obstructed to provoke a constitutional crisis, which was resolved after two General Elections in the passing not only of the Finance (1909-10) Act 1910 but also of the Parliament Act. The so-called "Land Value Duties" of the Finance Act were unsatisfactory (see reference in the campaign LEAFLET No. 2,611); it was the provision for a land valuation that had aroused the real storm; yet the valuation needed amendment before it could be used as a basis for the taxation of land values, either locally or nationally. The Liberal Government sought to make the necessary amendment in the Revenue Bill of 1914, when the war came to stop all progress.

1910-11.—Soon after the passing of the Finance (1909-10) Act, 1910, Liberal Members of Parliament, with the Labour Members who together formed the Land Values Group, headed an agitation bringing pressure on the Government to enact as follows: (1) Hasten the completion of the valuation; (2) Empower local authorities to levy rates on the basis of that valuation; (3) Levy a Budget tax on all land values to be applied partly for the readjustment of local and Imperial taxation and partly to remove the duties on tea, sugar, cocoa and other articles of food. These proposals were submitted on 18th

May, 1911, to Prime Minister Mr. Asquith and Chancellor of the Exchequer Mr. Lloyd George by deputation from the Land Values Group in a MEMORIAL SIGNED BY 173 MEMBERS OF PARLIAMENT, of whom 132 were Liberals.

1912.—The General Committee of the N.L.F., meeting in Rugby on 10th May, 1912, unanimously adopted resolution cordially supporting the MEMORIAL just referred to, repeating the whole of it textually.

1921.—The Executive of the N.L.F. appointed in 1920 an INDUSTRIAL POLICY COMMITTEE to formulate proposals for a new economic and industrial policy for the Liberal Party. It reported in 1921, its recommendations being embodied in a set of resolutions, the one relating to the valuation and the rating and taxation of land values declaring that: "The site valuation of the Finance (1909-10) Act, 1910, should be amended and brought up to date and should be made accessible for public use; that a uniform national tax should be imposed on the capital site value of the whole country, and that local authorities should, by a new Rating Act, be required to levy a rate on site values in reduction of the rate as levied on the existing rateable value." (The resolution applied the land-value-tax policy also to minerals and mineral rights.)

1921.—The foregoing resolution was submitted to and adopted by the special conference of the General Committee of the N.L.F. in NOTTINGHAM, 24th and 25th February, 1921 (see also reference in the LEAFLET No. 2,611). It was thereafter endorsed at the Annual Conference in NEWCASTLE-ON-TYNE, 24th and 25th November, 1921.

1923.—Mr. ASQUITH. At the Annual Conference in BUXTON, 1st June, 1923, Mr. Asquith said: "It is time for us once more to reassert that we recognise for the purpose of taxation, whether Imperial or local, a distinct difference between two kinds of value—the value created by the energy and enterprise of individuals, and the value which is not so created, but which arises from the progress and general development of the community at large. Upon that fundamental distinction we have always taken our stand, and we hold, as we have always held, that so far as practicable local and national taxes which are necessary for public purposes should fall on the publicly-created value rather than on that which is the product of individual enterprise and industry. That does not involve a new or additional burden of taxation, but would produce these two consequences—first of all, that we should cease to be imposing a burden upon successful enterprise and industry; and next, that the land would come more readily and cheaply into the best use for which it is fitted. These two things would be two potent promoters of industry and progress."

1924.—The Annual Conference at BRIGHTON, 22nd May, 1924, resolved

with one dissentient that: "This Council believes that the Taxation of Land Values, coupled with the reduction of rates and taxes on improvements, would discourage the withholding of land from use and would have beneficial effects on agriculture and horticulture, and consequently on the economic position of the agricultural labourer; it would prevent excessive prices being demanded for building sites and for raw material required for building, and this, together with the reduced rates on the finished structures, would materially assist in solving the housing problem."

1925.—The National Convention of Liberals, held in LONDON, 29th January, 1925, to consider a Party declaration of Liberal principles and policy, adopted a Programme in which the first aim was: "To bring about by the Taxation and Rating of Land Values a reasonable transfer of public burdens from building and other improvements to the unimproved value of land, and thus cease penalising enterprise."

1925.—Mr. ASQUITH. Speaking at HUDDERSFIELD on 7th November, 1925, Mr. Asquith urged an earnest and immediate consideration of our land problem, BOTH RURAL AND URBAN, for in his judgment THEY COULD NOT DRAW A SHARP OR ANY LINE OF DEMARCATION BETWEEN THE ONE AND THE OTHER.

1930.—The Annual Conference at TORQUAY, October, 1930, adopted a MANIFESTO ON LIBERAL POLICY calling for the revision of existing methods of taxation so as to make them as little burdensome as possible, and saying: "The leading part of this revision should be the Taxation of Land Values which would transfer burdens from industry to monopoly, promote increased production and enterprise, and secure to the community the values created by their industry and enterprise."

1935.—The Annual Conference at BLACKPOOL, 23rd to 25th May, 1935, adopted with one dissentient a resolution declaring: "This Council reaffirms its intention to press forward the policy adopted at Nottingham on 25th February, 1921, that a uniform national tax should be imposed on the capital site value of the whole country."

1937.—SIR ARCHIBALD SINCLAIR, in the HOUSE OF COMMONS, 20th April, 1937: "Surely the Chancellor of the Exchequer must feel he would be in a much stronger position now if he had not repealed the tax upon land which would now be yielding invaluable revenue for his purposes without a direct burden on industry." The reference is to the national land value tax enacted in Mr. Snowden's Finance Act, 1931. At LAIRG, 27th September, 1937: "Liberals would relieve the burden of rates and put it on land values. We hear a lot about derating. It is the derating of householders we want to achieve." In the HOUSE OF COMMONS, 27th June, 1939, Sir Archibald said: "The Chancellor of the Exchequer has

ranged over the whole policy of the motor duty and discussed alternatives. . . . I am only sorry he did not mention one possible alternative, and that is the Taxation of Land Values."

1939.—The Annual Assembly of the L.P.O. at Scarborough, 11th and 12th May, 1939, resolved unanimously reaffirming its conviction that "by the derating of houses and improvements through the policy of the Taxation of Land Values the cost of houses and improvements would be reduced and the purchasing power of the people increased. . . . It urges upon the Party leaders the need for putting this policy in the forefront of the Liberal programme as one of the most vital and far-reaching reforms necessary to achieve Social Justice."

SOME DECLARATIONS BY VARIOUS OTHER LIBERAL PARTY ORGANISATIONS URGING A NATIONAL TAX ON THE VALUE OF ALL LAND (T.L.V.) AND THE LEVY OF LOCAL RATES BASED ON LAND VALUES (R.L.V.).

SCOTTISH LIBERAL FEDERATION: Dundee, 26th November, 1897 (T.L.V. and R.L.V.); Dundee, 7th October, 1911 (T.L.V. and R.L.V.); Dumfries, 6th and 7th October, 1922 (T.L.V. and R.L.V.); Stirling, 10th October, 1924 (T.L.V. and R.L.V.); Edinburgh, 25th April, 1925 (T.L.V. and R.L.V.); Glasgow, 10th October, 1925 (T.L.V. and R.L.V.); Greenock, 14th and 15th October, 1926 (T.L.V. and R.L.V.); Ayr, 20th and 21st October, 1933 (T.L.V. and R.L.V.); Aberdeen, 20th-22nd October, 1938 (R.L.V.); Glasgow, 25th September, 1942 (T.L.V.); General Election Manifesto, 1935; the Book, "Scottish Land and Agriculture," 1938; the Leaflet, "Taxation of Land Values. What it Means."

WOMEN'S NATIONAL LIBERAL FEDERATION: London, 5th June, 1912 (T.L.V. and R.L.V.); Southport, 6th May, 1925 (T.L.V. and R.L.V.); Margate, 13th October, 1937 (T.L.V.); Bath, 18th May, 1938 (R.L.V.); Leaflet for General Election, 1935.

LIBERAL PUBLICATION DEPARTMENT: The Leaflet No. 2,611, issued for the General Election, 1922 (T.L.V. and R.L.V.); the Leaflet (1927), "Taxation of Land Values, What it Means."

LIBERAL COUNCIL: London, 20th May, 1928 (R.L.V.); Leaflet, "The Right Way with the Rates," 1937.

LONDON LIBERAL FEDERATION: 13th January, 1930 (T.L.V. and R.L.V.); 23rd October, 1933 (T.L.V.); 16th October, 1943 (T.L.V. and R.L.V.); last named rejecting the Uthwatt Committee proposals.

UNION OF UNIVERSITY LIBERAL ASSOCIATIONS: Edinburgh, 4th-6th July, 1939 (T.L.V. and R.L.V.).

NATIONAL UNION OF LIBERAL CLUBS: Leeds, 7th May, 1938 (T.L.V.).

NATIONAL LEAGUE OF YOUNG LIBERALS: Resolutions urging T.L.V. and R.L.V. adopted on numerous occasions.

Consult also: N.L.F. Pamphlet "Liberalism and Local Government," 1930; L.P.O. Report, "Fair Play for the Small Man," 1943; Harold Storey's "Economics of Land Values," 1913, and his "Liberal Handbook," 1923.

LIBERAL LIBERTY LEAGUE

The League has circulated a Statement on Land Values and Liberal Policy recommending the official resolutions and declarations by which the Party is pledged to Land Value Taxation. It is a reply to a critical memorandum which has passed around in certain circles attacking the League for its attitude to the Uthwatt land purchase proposals, and to the resolution favouring these proposals which was adopted at the 1943 Liberal Assembly. It is a document of twelve typewritten pages. A limited number of copies are available for general distribution, price 1s. each, from the League's address, 4 Great Smith Street, London, S.W. 1.

The League is affiliated with the Liberal Party Organisation. Its slogan is Free Land—Free Trade—Free Men; and its function is to work within the Liberal Party to uphold and advance these Liberal principles, calling on other custodians to do the same with all their strength. In these days when principles are so largely flouted or belittled, such custodianship is a most urgent necessity. It is with much concern that one sees in official Liberal Party points such views as Mr. Comyns Carr and the Marquis of Crewe have expressed. In the July *Liberal Magazine*, Mr. Carr still flirts with the Uthwatt Committee's scheme for using public money to buy up landowners' "development rights" in undeveloped land outside urban areas, proceeding to read land reformers a malapert lecture. "It is true," he says, "that this compensation plan does not fit in with our other proposals, but land reformers of all schools of thought are not so numerous that they can afford to go on as they have done for so many years getting nothing because they will not agree upon a compromise programme." Shades of all the reformers that ever lived who stood stoutly to their principles and never wavered! What if the Anti-Corn Law Leaguers had been thus spoken to, or those who have in any time or clime fought under the standard of liberty? Compromise is desertion of principle; and a compromise which tries to mix landlord compensation with the appropriation of rent to public use is surely of a most derisory order.

In the August *Bulletin* of the Liberal Party Organisation a new book, *Liberal Plan for Peace* (Gollancz), is recommended. The Marquis of Crewe provides an introduction in which he says: "It is recognised that while every departure from free trade is in itself regrettable, to attempt to preach the pure nulk of the word to the Dominions, and to many foreign countries, would utterly defeat the purpose of the evangelists and perhaps permanently ruin the cause." What with its supercilious patronage of the "evangelists," this is a calculated surrender of the Free Trade cause. It suggests that there shall be no opening of British ports save as the Dominions and foreign countries allow; it is the tariff reduction "by negotiation," which implies that Free Trade is an injury to Britain if other countries remain protectionist, a sentiment conveyed in the unfortunate resolution the 1943 Assembly allowed to pass, which this League has protested against and which every true Free Trader desires to see replaced by an affirmation that British tariffs must be swept away forthwith. Compromise in 1931 led the country into the corruption of Protection. We recall Lady Bonham Carter's statement in 1932: "How many Liberals would have voted for the National Government if they could have foreseen that a vote given for an economic revolution, for the establishment

of a Protectionist system administered by a Star Chamber"; and these are concluding words of a resolution passed by the National Liberal Federation at the time of the resignation of the Liberal Ministers headed by Sir Herbert Samuel owing to the Ottawa agreements: "The Executive, therefore, earnestly urges upon the Government, upon Parliament, and upon all electors that they should seriously consider the dangers and the vicious principles inherent in the Ottawa agreements and oppose them by every means in their power."

At the latest meeting of the League's Executive it was decided to recommend to the Executive of the L.P.O. that all constituency Associations and recognised units should be asked to submit recommendations and opinions on the various subjects now being considered by sub-committees of the L.P.O. Executive, i.e., Transport, Local Government, Monopolies, Patents, Research, Public Utilities, etc. Support for this proposal by constituency Associations is asked; it would result in the reports of these sub-committees being more in line with the bulk of opinion of the Party. In regard to Transport: What opinions are held in the rank and file of the Party about the continuance of the licensing system and the institution of fixed rates and charges? Local Government: Is opinion in favour of the centralisation of administration and executive power in the hands of the larger authorities? Monopolies: Do we believe that the transference of monopolistic power and control from private hands to a Public Utility Company will cure the evils of restrictive monopoly?

Watch the protectionist National Farmers' Union. Movements are on foot to bring about the "closed shop" in the farming industry, and proposals to boycott non-members were made at a meeting of Hereford farmers recently. Thus direction is given towards the Corporative State and an agriculture synonymous with a predatory Corn Law.

News and views will be welcomed by Mr. S. Martin, press secretary of the League. Minimum membership subscription is 5s. yearly. Donations to help the League in its work are at will.

FOR CIRCULATION

- L. 20. SOME FINANCIAL ASPECTS OF THE BEVERIDGE PLAN.
- L. 22. THE COUNTY OF LONDON PLAN. The cost of reconstruction and how to prevent land speculation.
- L. 24. LAND VALUE RATING: CARDIFF STATES THE CASE. With numerous examples of land prices.
- L. 25. LABOUR PARTY AND THE UTHWATT REPORT. Is Land Nationalisation the solution?
- L. 26. WHAT IS FULL EMPLOYMENT? And Statement of "A Practical Policy."
- L. 27. NEW ZEALAND AND LAND VALUE RATING. Official Message to British M.P.s.
- L. 28. AGRICULTURAL POLICIES: LABOUR—LIBERAL—CONSERVATIVE. And Smuts's THOUGHTS ON A NEW WORLD.
- EL No. 1. FOUNDATIONS OF SOCIAL RECONSTRUCTION. Housing, unemployment, the first thing to do, freedom of exchange.
- EL No. 2. AFTER THE WAR. More houses, more opportunity, more freedom.
- Education for Citizenship: Prospectus of the Henry George School of Social Science. Free study classes and correspondence courses.

(Id. each or 3s. per 100.)

WINSTANLEY THE DIGGER

The Cresset Press has published Selections from *The Works of Gerrard Winstanley*, edited by Leonard Hamilton and with an introduction by Christopher Hill (price 7s. 6d.). The editor states that it was intended to bring out a complete reprint of Winstanley's writings, but this project was abandoned because of the publication of *The Works of Gerrard Winstanley*, edited by Professor G. H. Sabine, by Cornell University Press. The present volume gives a selection which will sufficiently indicate the nature of Winstanley's thought, and is welcome as *The Digger Movement in the Days of the Commonwealth*, by Lewis H. Berens (Simpkin, Marshall, 1906), which has long been out of print. It is strange that no reference is made in the introduction to the present work to that by Mr. Berens, who was the pioneer in this field of research.

CHINA

In an article entitled "The Mistake of China," in the *Contemporary Review* for August, the Hon. George Peel writes:—

"If we consider the land tenures of China at the opening of the eighteenth century, much the greater part of the land was Royal, Governmental, Temple, military colonisation and clan. Since then private persons have 'rushed' this public property, with the final result that, in our time, 'this irresistible process of transferring public land into private land is becoming more and more apparent with the additional result that the land of China has been passing more and more out of the hands of the State' and also out of the hands of the peasantry. For 'concentrated land ownership from the Great Wall to the southernmost sea coast' has been the order of the day (*Agrarian China*, 1938, article by Sun-Shao-Tsun, *The Land Problems of Modern China*, pp. 2-3). This misappropriation of land by private persons has continued very rapidly under the Republic of 1911. 'After that revolution, vast amounts of temple land, educationalists' land, military colonisation land and other forms of Governmental land, were illegally sold through the manipulation of corrupt officials and greedy gentry.' (Op. cit., p. 2.) As Professor Touney very just comments: 'A Government which permits the exploitation of the mass of its fellow-citizens, on the scale depicted in the pages which follow, may make a brave show, but it is digging its own grave. A Government which grapples boldly with the land question will have little to fear either from foreign imperialists or from domestic disorder. It will have as its ally the confidence and goodwill of half a million villages' (op. cit. p. xviii.). But China, for generations, has made the mistake of neglecting this, the fundamental interest of its most worthy citizens, and, most unfortunately, there is little sign of a better state of things."

ALBERTA

Mr. J. B. Ellert, of Milk River, where land value taxation for local revenue is in full operation, writes that another success has been gained in Coaldale. That village has also adopted the principle fully. Immediately thereafter there were advertisements in the *Lethbridge Herald* of lots for sale at greatly reduced prices, lots in the centre of the town that had no improvements on them. "When we consider," he writes, "these circumstances—lots obtainable at less cost, buildings exempt from taxes, the revenue from land value taxation coming back to the people in municipal improvements and services, wages earned for work done and purchasing power increased to that extent, one can see the great advantage that free land gives to the people."

The *Lethbridge Herald* reported that the poll in Coaldale was held on 22nd January. It calls land value taxation "the Milk River system," and adds the expectation that it will be put into effect also in Lethbridge.

CUBA

Mr. Rogelio Casas Cadilla has written an attractive pamphlet on Cuba's economic problems (*El Problema Económico de Cuba*). It is now in a fourth edition and is published by the Compañía Editora de Libros y Folletos, O'Reilly 304, Habana. Among other things it points out that a plot of land in Habana worth \$10,000 pays nothing in taxation, the revenue being raised by customs duties and other indirect taxes, while in New York such a plot would pay \$325. The City of New York spends more on public education than the whole of South America, Central America and Mexico together. The exports of Cuba are a fifth more than the imports. The excess mainly represents rent taken by absentee land-owners. Such are some of Cuba's economic problems.

SOUTH AFRICA

CAPE TOWN LAND PRICES.—"M.S." in the *The Free People*, April, reports that Councillor H. S. Walker, M.P.C., recently made a six months' investigation of land prices in the Peninsula. Quoting recent transfer figures he said that at Clifton an estate which the municipality had valued at £50 was sold for £500 in 1942, resold a week later for £1,500, and when subdivided at £1,849. A plot in the Gardens was valued at £60 and changed hands in 1938 at £1,350, and would probably to-day fetch a "fantastic price." Plots at Sea Point had been sold at 37½ times the municipal valuation. Land required by the Municipal Council was sold after the war began for £6,500. The owner cut off a portion and now offers the remainder to the Council for £20,000 and there seems no alternative but to buy. That will inflate the cost of housing schemes. "If we don't find land for them in the suburbs," he pointed out, "returned soldiers will be forced to make their homes on the out-

skirts far from transport, where they will have to wait years before the municipality can supply transport services and amenities. Wives will find such lives trying, and I fear many soldiers' marriages will be broken in consequence."

LAND AND HOUSING

The paper on "Housing—The True Solution," read by Mr. W. E. Fox before the Clapham Labour Party on 3rd April last, has been published as an illustrated pamphlet. It is a statement for the home-maker and all who are looking for homes, told in a simple and attractive way. Concluding his review of the matter, Mr. Fox says: "To deal with the question of accessibility to land is the first business of Government. It is not an incidental matter, but the first business for attention in the long list of matters requiring attention in a highly evolved society that has allowed itself to get entangled in the undergrowth of land monopoly. Indeed many of the provisions and safeguards dear to the hearts of Socialists will be revealed as unnecessary in that new state of affairs lying in the lap of the society whose structure is based upon a just system of land tenure: a system of land holding in which every child on reaching man's estate (which includes womanhood's estate) has right of access to land on equal terms with everyone else. To pretend otherwise is both foolishness and cowardice. All other provisions must wait upon the terms upon which the land can be had. Men whose access to land is all on the same footing, none having any privileges in the matter (for this is the true Anglo-Saxon principle of land holding from which our ideas of freedom, fair-play, generosity, kindness, liberality, proceed as children from their mother, and Magna Charter and Habeas Corpus as its descendants) have no masters and no servants; the whole prodigality of the earth's bounty is their wages, they will live in their own houses, and sit in the shade of their own trees with none to vex them or make them afraid. Their religion will be pure because its maintenance will depend upon all of them equally, and no one, nor any few will hold the many in the hollow of their hands."

Copies of Mr. Fox's pamphlet may be had on application to our offices.

1s. PROTECTION OF FREE TRADE. The tariff question considered with especial regard to the interests of labour. "The most popular and most scientific exposition of the subject which has ever been written."—Lord Snowden. By Henry George. Abridged Edition. Cloth, 1s.; paper covers, 6d.

2s. THE CONDITION OF LABOUR. On the rights of property and justice in the distribution of wealth, with explanatory introduction and appendix containing the Encyclical of Pope Leo XIII, statement by the Rev. Dr. McGlynn and extract from Bishop Nulty's Essay "Back to the Land." By Henry George.

1d. CATALOGUE of Land and Liberty Publications—34 Titles.

NOTES AND NEWS

The Yorkshire and Northern League are to hold a class in Political Economy at the office, 129 Skipton Road, Keighley, to commence in October and to meet fortnightly.

Mr. Harold Whitaker has been honoured by the conferment of the degree of Doctor of Philosophy by Leeds University in recognition of his work as a cartographer.

Mr. J. Spencer Binns is Mayor and Miss Binns Mayoress-elect of Keighley.

The President of the Yorkshire and Northern League, Mr. Ashley Mitchell, will address the Rotary Clubs on 16th October at Doncaster and on 6th October at Huddersfield; and will be speaking in the Scarborough and Whitby division in the week commencing 10th September. Mr. Pryce V. Oliver will address Rotary Clubs at Barnsley, 5th September; Whitehaven, Workington and Cockermouth, 10th to 13th October; Carlisle, 17th January; and the Women's Co-operative Guild at Otley on 21st November. Mr. Frederick Bentley will address Rotary Clubs at Blythe, 24th August; Burnley, 25th September; North Shields and Gateshead, 26th and 28th September; Scunthorpe, 24th October; Darlington, 1st December; and Leeds Women's Co-operative Guild and Barnsley Women's Co-operative Guild, 4th and 5th September, and (with Mr. Mitchell) a Conference of the Middlesbrough Central Labour Party on 13th September.

A large mass meeting is arranged in the open air on Town Hall Square, Keighley, on 26th September, at 7 p.m.

John Morley, in his *Life of W. E. Gladstone* (iii. 415 ff.) quotes some interesting letters, written by the Liberal statesman in his 80th year to Lord Acton. "Most of my reading," he wrote, "has been about the Jews and the Old Testament. . . . I want to get a hold on the broader side of the Mosaic dispensation." "I read (what was for me) a good deal on the laws and history of the Jews with only two results: first, deepened impressions of the vast interest and importance attaching to them, and of their fitness to be made the subject of a telling popular account; secondly, a discovery of the necessity of reading much more." Mr. Gladstone had passed away nearly 12 years before the publication of what the present Archbishop of Canterbury has described as "a vivid account of the Mosaic Social Legislation": Frederick Verinder's *My Neighbour's Landmark*, the fourth edition of which is now nearly exhausted. (Henry George Foundation; 1s., post free 1s. 2d.).

Mr. William D. Hamilton, M.L.E.C.E., Ardrossan, an ex-president of the Scottish League (now the Henry George Freedom League), died on 7th August. Originally a sea-going engineer, he became sales agent for Babcock and Wilson, and in those days his public activities were many. He was a member of the New Kilpatrick

School Board. Afterwards, from 1913, he became a Glasgow Town Councillor for a three years' period. Prior to that he had superintended, as well as promoted a sewage scheme for Glasgow Corporation. He practised as a civil engineer at Bath Street, Glasgow, in later years, and at that time his propaganda efforts included a lecture van which he had made at his own expense, and from which he lectured, with charts and diagrams. His principal recreation was music, and when the "Land Song" was popular his song "Monopoly Must Clear" was sometimes associated with it. He wrote often to the *Saltcoats and Ardrossan Herald* after going to live at Ardrossan. His last letter appeared in that paper in June. He is survived by Mrs. Hamilton and one of the two nieces who were brought up in their household. To the bereaved we extend our sincere sympathy.

By the death of Sir Robert William Hamilton on 15th July the English League lost a distinguished member, who to the end remained faithful to the true Liberal principles which some of the leaders of the Liberal party seem to have abandoned. After many years of useful service in the Colonies, he was appointed Chief Justice of East Africa. He retired in 1920, and in 1922 became Liberal M.P. for Orkney and Shetland, and gave full service to the cause which he had served so well in the Colonies. He joined Mr. Ramsay MacDonald's National Ministry in 1931 as Under-Secretary for the Colonies, but resigned towards the end of the following year because, as a Liberal Free Trader, he disagreed with the Ottawa agreements. He retired from the House of Commons in 1935.

On the 4th August Miss N. McGovern addressed the discussion group of the Merseyside Branch of Women for Westminster, explaining the objects of the Henry George School of Social Science. A Study Circle has been formed, commencing 21st August for ten weeks, with *Progress and Poverty* as text-book. Class guide is Mr. E. Stephens. On the 10th August Mr. J. Foley conducted the meeting of the West Derby Study Circle, commencing with a clear and convincing summary of Book 1—Wages and Capital. A good number of students attended, who showed keen interest in the subject. A number of members of the Henry George Fellowship and the Liverpool Land Value League are taking class instruction in the art of public speaking under the able guidance of Mr. Walter Ridley, principal of the Liverpool Institute of Public Speaking. Campaign work is also having Mr. Ridley's assistance, he having offered to address an open-air meeting—date to be arranged.

A new Economic Class, with *Progress and Poverty* as text-book, has been started at 78 Huskisson Street, Liverpool. It meets each Wednesday evening at 7 o'clock under the tutorship of Mr. Frank Jones.

The Crosby Henry George Fellowship meets the first Thursday of each month. On 3rd August the subject was: "What Proportion of the Wealth Produced in our Industrial Centres goes as Rent?" The weekly economic class, each Wednesday evening, meets at the same address.

The second of a series of meetings in the Stockport Friends' Meeting House was addressed by Mr. Harold Cleland on 23rd July. Mr. Cleland dealt with Monopolies and their treatment.

In ideal weather conditions a Garden Party was held on 30th July at the Cheetham Liberal Club. Councillor Needoff, Chairman of the Club, was supported by a goodly number of local members and friends, who were addressed by Mr. D. J. J. Owen, Mr. H. D. Moore (prospective Liberal candidate for Moss Side), Councillor Needoff and Mr. A. H. Weller, Secretary of the Manchester Land Values League). Dr. B. Hirst presided. The subjects dealt with were: "Post-war Wages," Mr. Owen; "Liberal Policy," Mr. Moore; "Shopkeepers," Mr. Needoff; and "Housing," Mr. Weller.

Mrs. F. G. Sumner addressed Women's Co-operative Guilds at Mill Hill, Blackburn, on 8th August, and at Accrington on 15th August. The latter meeting was specially successful, the outcome being the possibility of forming a class for the study of the land question which will be locally organized.

Mrs. Sumner has been appointed representative on the District Council in Manchester of the Clitheroe Workers' Educational Association. On 5th October she will address the Darwen Women's Co-operative Guild.

A memorandum on the recent White Paper, issued by the Manchester Chamber of Commerce, was printed in the *Manchester Guardian* of 18th July. It contains a plea for freedom in industry after the war, and the statement is made that unemployment is a disease which attacks the high-standard-of-living nations, and that full employment would not necessarily mean an improvement in the standard of living. A letter to the Editor of the *Manchester Guardian*, in which Mr. Weller pointed to the real cause of trade booms and slumps and urged the destruction of all obstacles to production and trade, was not printed.

The Edinburgh Taxation of Land Values League held its annual business meeting on 12th August at St. Mary's Hotel, Palmerston Place, followed by a social gathering, afternoon tea being served. A most interesting discussion took place, introduced by Mr. A. W. Madsen, the Hon. President, at the close of which a resolution on similar terms to that adopted by the English and Yorkshire Leagues at their recent annual meetings was unanimously agreed and communicated to the Press. The *Scotsman*, the *Glasgow Herald*

and other papers gave excellent reports. The meeting was well attended, including representatives from Glasgow (Mr. Wm. Reid and Mr. A. S. Munsie), St. Andrews (Mr. A. D. Haxton), Peebles (Mr. John Mackay), and Bathgate (Mr. T. Carrigan). Office-bearers for the ensuing years were re-elected, viz.: Hon. President, Mr. A. W. Madsen; Hon. Vice-Presidents, Councillor George Hogg, Messrs. A. D. Haxton, J. D. C. MacDonald and John Peter, M.A.; Hon. Secretary and Treasurer, Mr. Walter Alexander, at present on service in South Africa; Acting Hon. Secretary and Treasurer, Mr. Alfred Davis; Committee, the officers as above and Miss A. Rattray, Mrs. Armit, Mrs. T. Crawford, Capt. T. Crawford, Messrs. Alex Glen, Wm. Gray, Harry Pearson, and T. O. Macmillan as Chairman of Committee. Regrets of absence had been received from Capt. A. R. McDougal, Miss M. P. Ramsay and Messrs. John Peter, Duncan Mackay (Peebles), J. T. Haxton (St. Andrews), Wm. Webster and Wm. Boyd and D. Morris (Glasgow), W. Turnbull (Hawick), D. Robertson (Kirkintilloch), E. J. McManus (Castle Douglas) and others.

Mrs. Sarah Catterall writes that the Manchester Group of the School of Economic Science (which meets in the Houldsworth Hall) has elected a committee from past students to carry on the work of the classes, and it has trained tutors for the purpose. In this term's preliminary classes there are 48 students, and 20 students are taking the second course. Since this Group was started a year ago 150 people have come in contact with the teaching; not all stayed the whole course, but the majority did. These are encouraging results.

Newspaper cuttings received report numerous "letters to the editor" and varied activities. Correspondence includes C. A. Gardner and Tom Chant in Western Mail, H. Feilden in Southport Visitor, A. Mitchell in Yorkshire Observer, "A Scholar" in Daily Sketch, G. D. McKellen in Evening Sentinel, "F. G. S." in Northern Daily Telegraph, A. J. Mace and "T. B. C." in Cavalade, "A. C." in Scottish Co-operator, P. H. Morton in Spectator, J. H. McGuigan in Down Recorder, P. O'Leary in Croydon Advertiser, F. Bagot in Manchester Guardian, Chas. E. Berry in Property Owner's Journal, "O. S." in Yorkshire Observer, I. Morgan in Middlesex Advertiser.

The Gorton Reporter gave extensive space to the address by Councillor S. Needoff at a recent meeting of the Droydsden Discussion Group, Manchester. The resolution adopted by the United Committee for the Taxation of Land Values on the reform the Government should adopt in place of the (rightly) discarded schemes advocated by the Uthwatt Committee was reported in the Huddersfield Examiner, Middlesex Advertiser, Express and Star, East End News, Armley and Wortley News and other papers.

Their many friends in the Henry George Movement tender sincerest sympathy to Capt. and Mrs. A. R. McDougal, Blythe, Lauder, on their bereavement. Their elder son, Capt. George Nisbet McDougal, aged 23, was killed in action in Normandy on D-Day, 6th June. He served with the 8th Army from Alamein to Tunisia, gaining the Military Cross. He was the sapper officer in the M.O.I. film "Minefield." Educated at Pyatshaw, Melrose, and Merchiston Castle, Edinburgh, he had a distinguished career at school.

Major G. A. Goodwin, C.M.G., an authority on South Africa and an intimate friend of Lord Milner, Lord Kitchener and Cecil Rhodes, was the speaker at the weekly meeting of the Prestatyn Rotary Club held 18th July. Major Goodwin, who is aged 88 and a strong advocate of the taxation of land values, delivered an edifying address on "Dividends." The thanks of the Club were conveyed to the speaker at the close by the President, Rev. A. Wellesley Jones, M.A., B.D., who presided.—*Prestatyn Weekly*, 22nd July.

The death of Canon Thomas Shimwell, at the age of 67, has robbed the Manchester League of a good friend. He took a prominent part in organising the C.O.P.E.C. Conference held in Manchester in 1924, and at one of the meetings, presided over by Dr. Temple (then Bishop of Manchester), he declared that the reading of *Progress and Poverty* had made a deep and disturbing impression on his mind. Some time later he addressed a meeting of the Henry George Club, and his interest in the League's policy was

maintained to the end of his life. His widow is assured of the sympathy and grateful remembrance of his friends in the Manchester League.

Mrs. William Cassels, who died in July at a hospital near Glasgow, was the last of the Cassels family who served the movement faithfully over two generations. Her husband William and her brothers-in-law John and Graham were, like their father, among the most active members of the Scottish League, and Mrs. Cassels herself carried on the tradition. She will be much missed. At the funeral the League was represented by Mr. and Mrs. Wm. Reid, Scottish Liberals being represented by Mr. and Mrs. Tom Deas and Miss Cowie.

The Henry George School of Social Science, New York, has sold its premises at 30 East 29th Street and has acquired new headquarters at 50 East 69th Street, into which it moved during June. The new headquarters building, the former residence of the late Otto L. Dommerich, is a 26-room fire-proof structure, admirably suited for class room and office use. It is located in a section of fine residences and educational institutions close to Hunter College. The offices of the Robert Schalkenbach Foundation have also been moved with the School to 30 East 29th Street, New York City.

At the meeting of the Castle Douglas Henry George Fellowship (88 King Street) on 6th August, Mr. J. Clark being unable to attend to speak on Democracy v. Theocracy, Chapter IX. of *Social Problems* was read and discussed. Subject for the 3rd September meeting is Prices and Profits, opened by Mr. Wm. Bolton.

The United Committee for the Taxation of Land Values Ltd. (publishers of "Land & Liberty"), the International Union and the Leagues listed below are maintained by the voluntary support of those who believe in and would seek to advance the principle and policy which the Committee, the Union and the Leagues advocate: Land Value Taxation and Free Trade in its fulness, with removal of the tax burdens and abolition of all monopolies and special privileges that interfere with the production of wealth and prevent its just distribution. An earnest appeal is made for your support. Donations supplementary to postal subscription for "Land & Liberty" (4s. yearly, or \$1 for U.S.A. and Canada) will be allocated as desired among any of the associations named.

ADDRESSES

At 4 Great Smith Street, London S.W.1. Telephone Abbey 6665: United Committee for the Taxation of Land Values Ltd., W. R. Lester (Treasurer), A. W. Madsen (Secretary), F. C. R. Douglas (Assistant Secretary); Henry George Foundation (Publishing Department); International Union for Land Value Taxation and Free Trade, Ashley Mitchell (Treasurer); English League, Fredk. Verinder (Secretary); Henry George School of Social Science.

Yorkshire League, C. H. Jones and Percy Roberts (Hon. Secretaries), F. Bentley (Organising Secretary), 129 Skipton Road, Keighley; Manchester League, A. H. Weller

(Secretary) The Dingle, Chester Road, Hazel Grove, nr. Manchester; Henry George Freedom League, Wm. Reid (Secretary) 9 Woodside Crescent, Glasgow C.3 (Phone Douglas 5599); Welsh League, E. A. Davies (Hon. Sec.) 27 Park Place, Cardiff (Phone 1563) and I. T. Rees (Hon. Organizing Sec.) 2 Southey Street, Cardiff; Midland League, John Bush (President) 20 Cannon Street, Birmingham, 2; Liverpool League, Miss N. McGovern (Hon. Correspondence Sec.) 74 Osmaston Road, Prenton, Birkenhead; Crosby Henry George Fellowship, C. C. Paton (Hon. Sec.) 11 Tudor Road, Liverpool, 23; Portsmouth League, H. R. Lee (Hon. Sec.) 13 Lawrence Road, Southsea; Derbyshire League, G. Musson (Hon. Sec.) 29 Denby Lane, Codnor; Edinburgh League, A. Davis (Acting Hon. Sec.) 8 Kirkhill Terrace, Edinburgh, 9; Castle Douglas Henry George Fellowship, Mrs. Margaret McCall 88 King Street, Castle Douglas, Kirkcudbrightshire; Highland League, I. Mackenzie (Hon. Sec.) Queensgate Arcade, Inverness.

REMITTANCES

Cheques may be made payable to W. R. Lester, 4 Great Smith Street, London, S.W.1. Friends in the U.S.A. and Canada can avail themselves of the facilities kindly provided by the Robert Schalkenbach Foundation, 48-50 East 69th Street, New York, who will receive and forward subscriptions named for "Land & Liberty." In such case, cheques, etc., should be made payable to the Robert Schalkenbach Foundation.